

Appendix

1997–98 Annual Report

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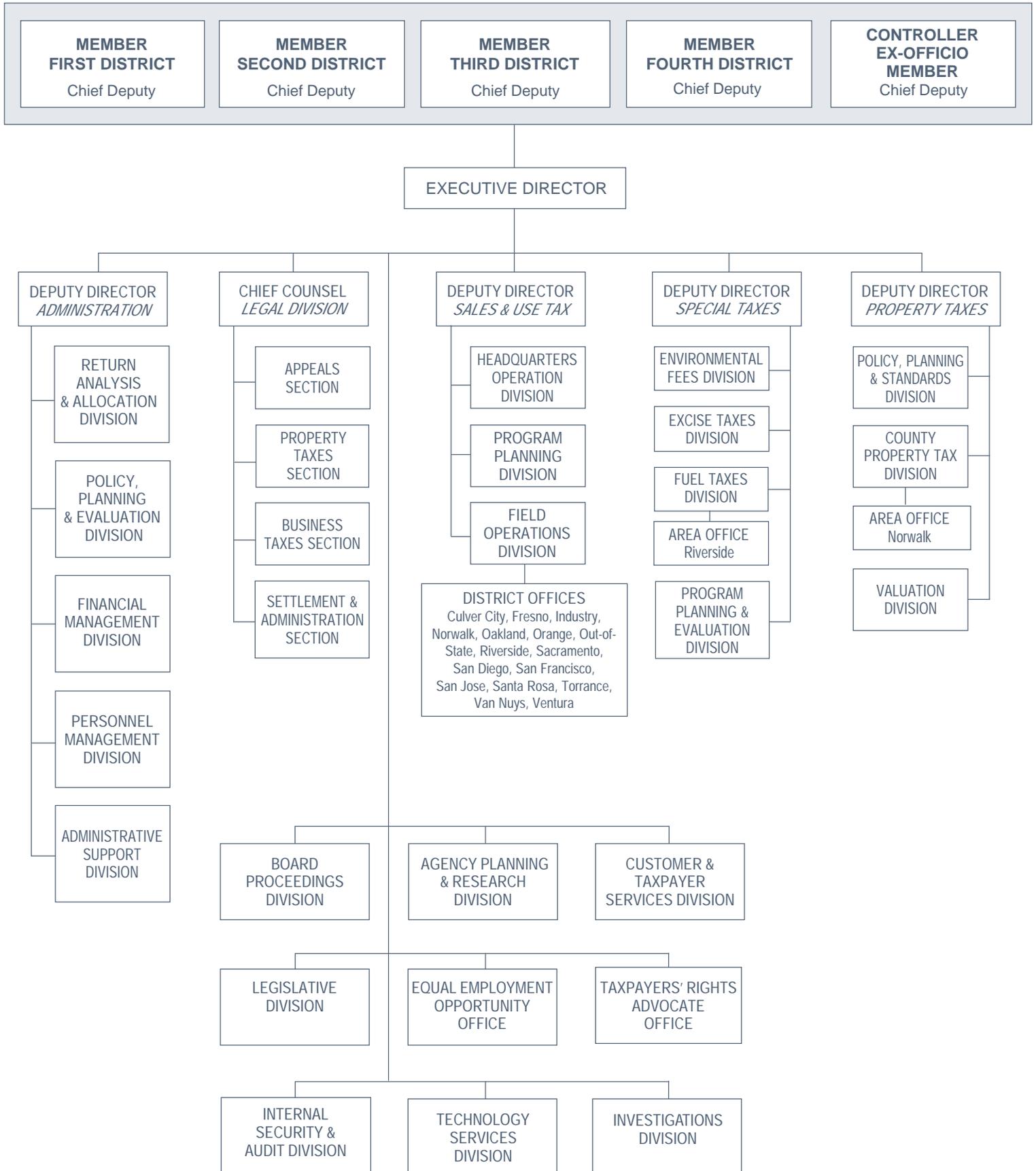


History of the State Board of Equalization and Board-Administered Taxes

- 1870 Legislature created State Board of Equalization, consisting of the state controller and two gubernatorial appointees, to deal with property assessment abuses among counties.
- 1879 State Board of Equalization established under the state Constitution to regulate county assessment practices, equalize county assessment ratios, and assess properties of interconnected railroads. Board consisted of four members elected by district and the state controller.*
- 1911 Constitutional amendment provided for Board assessment of corporation franchise taxes, bank share tax, gross receipts taxes on public service corporations (utilities), and insurance taxes.
- 1923 Motor vehicle fuel (gasoline) tax enacted.
- 1929 Bank and corporation franchise tax enacted. Board would no longer assess the taxes but was designated as the administrative appellate agency.
- 1933 Retail sales tax, motor vehicle transportation license tax, and alcoholic beverage tax enacted. Riley-Stewart Plan enacted assessment of designated public utility properties for local tax purposes.
- 1935 Use tax enacted to provide further revenue and protect California retailers from tax-free competition from out-of-state sellers. Personal income tax enacted with the Board as the administrative appellate agency.
- 1937 Use fuel tax on diesel fuel enacted as a supplement to the gasoline tax. Private railroad car tax enacted.
- 1951 Administration of Itinerant Merchants Act transferred by legislation from the Public Utilities Commission to the Board. This law imposed an annual fee on those who hauled produce across county lines.
- 1955 Constitutional Amendment transferred licensing and control of alcoholic beverages from the Board to a new Alcoholic Beverage Control Department and the appellate function to the Alcoholic Beverage Control Appeals Board. The Board retained taxing functions.
- 1955 Board-administered local sales and use taxes program initiated. All state cities and counties included by 1962.
- 1959 Cigarette tax enacted.
- 1961 Itinerant Merchants law repealed.
- 1963 Subscription television tax enacted.
- 1964 Subscription television tax repealed by initiative.
- 1966 Property Tax Assessment Reform Law enacted. Mandated certification and training of appraisers, surveys of county assessors' offices, and development of property tax rules and regulations. Added an appeal procedure at the staff level to the sample property appraisal process.
- 1967 Legislation increased the cigarette tax and provided that thirty percent of the receipts be distributed to cities and counties based on local sales tax allocations.
- 1969 Aircraft jet fuel tax enacted.
- 1970 State-administered transit district sales tax program enacted — Bay Area Rapid Transit District and Southern California Rapid Transit District.
- 1973 Motor vehicle transportation license tax repealed.
- 1974 Waxman-Dymally Campaign Disclosure Legislation enacted — provided for audit of campaign statements. Terminated late in 1975 with passage of Proposition 9, Political Reform Act, in November 1974.
- 1975 Electrical energy surcharge enacted.
- 1976 Timber yield tax and Emergency Telephone Users Surcharge Law enacted.
- 1977 Litter Control, Recycling, and Resource Recovery Assessment Act enacted.
- 1978 Proposition 13 enacted. Proposition 8 amended Article XIII A to allow reduction of the full cash value base of real property to reflect substantial damage, destruction, or other factors that cause the value to decline.
- 1979 Litter Control, Recycling, and Resources Recovery Act amended, ending the assessment and allocating funding from the state's general fund.
- 1982 Administration of two hazardous substances taxes assigned to the Board by legislation. Both are imposed on persons who generate hazardous waste and dispose of it in California.
- 1984 The Moore Universal Telephone Service Act imposed a tax on certain intrastate telecommunications to subsidize basic telephone service for those who cannot afford it. The Public Utilities Commission determined tax rates, eligibility, and service systems while the Board collected the tax.
- 1987 The Moore Universal Telephone Service Act repealed and reenacted; administration transferred to the Public Utilities Commission.
- 1988 Passage of Proposition 99 in November increased the tax on cigarettes and created a tobacco products tax.
- 1989 Underground storage tank maintenance fee created.
- 1990 Motor vehicle fuel license tax increased five cents per gallon in August due to passage of Proposition 111 in June. Annual hazardous substance tax expired December 31.
- 1991 New environmental fees created: tire recycling; oil spill response, prevention, and maintenance; and oil spill prevention and administration. Sales tax exemption related to certain food products repealed in July 1991, resulting in so-called "Snack Foods" tax. Also repealed were exemptions applicable to bottled water and newspapers and periodicals.
- 1992 California Oil Recycling Enhancement Act enacted. "Snack Tax" and tax on certain periodical subscriptions overturned by voters. Collections end for San Diego County Regional Justice Facility Tax as of February. Monterey County Public Repair and Improvement Authority tax found unconstitutional in September; collections ended September 30.
- 1993 Childhood lead poisoning prevention fee and hazardous spill prevention fee took effect. Voters approved a constitutional amendment making permanent an additional sales and use tax to fund local public safety programs.
- 1994 San Diego County Regional Justice Facility Tax and Monterey Public Repair and Improvement Authority Tax refund programs began. San Diego County sales and use tax rollback/credit program began.
- 1995 Diesel Fuel Tax Law became operative July 1. Use Fuel Tax Law modified to delete diesel fuel. Propane safety inspection and enforcement surcharge took effect. Monterey County sales and use tax rollback/credit programs began. Santa Clara County Traffic Authority Tax expired March 31. New Santa Clara County Local Transportation Authority found unconstitutional prior to implementation. Hazardous spill prevention fee expired at end of year.
- 1996 California implemented International Fuel Tax Agreement. Fresno Metropolitan Projects Authority Tax declared unconstitutional; direct refund program began. Sales and use tax rate rollbacks ended in San Diego and Monterey counties. Legislation modified method of allocating local tax on automobile leases.
- 1997 Fresno Metropolitan Projects Authority Tax refund program ended March 31; California Supreme Court upheld childhood lead poisoning prevention fee; Santa Cruz County Library Tax and Santa Clara County Transactions and Use Tax went into effect April 1; Santa Cruz County Earthquake Recovery Bond Tax, Tulare County Transactions and Use Tax, and San Benito County General Fund Augmentation expired; propane safety inspection and enforcement surcharge transferred to Public Utilities Commission January 1; oil recycling fee transferred to Integrated Waste Management Board July 1.
- 1998 Solano County Public Library District Tax, Nevada County Public Library District Tax, and Town of Truckee Road Maintenance District went into effect October 1. Legislation authorized counties to levy transactions and use taxes for local library programs; extended the sunset date of the tire recycling fee; and changed local sales tax allocation methods for pooled revenues and sales of jet fuel.

* The Board in its present form was established by article XIII, section 9 of the Constitution of 1879. "As originally ratified, (it) provided that the board should consist of one member from each congressional district in the State, to be elected by the qualified electors of their respective districts at the general election to be held in 1879, whose term of office, after those first elected, should be four years, and that the Controller should be ex officio a member of the board." — *California Blue Book or State Roster* - 1909

State Board of Equalization ♦ March 1999



Publications of the Board of Equalization

Publications Available Free of Charge

General

- no. 21 State Board of Equalization
- no. 28 Business and Property Tax Information for City and County Officials
- no. 41 Taxes and Fees Administered by the Board of Equalization
- no. 51 Guide to Board of Equalization Services¹
- no. 58A How to Inspect and Correct Your Records
- no. 70 The California Taxpayers' Bill of Rights²
- no. 72 Summary of Constitutional and Statutory Authorities

Audits and Appeals

- no. 17 Appeals Procedures: Sales and Use Taxes and Special Taxes
- no. 30 Residential Property Assessment Appeals
- no. 53 Guide to the Managed Audit Program
- no. 76 Audits and Appeals³
- no. 81 Franchise and Personal Income Tax Appeals

Property Taxes

- no. 8 Private Railroad Car Tax Law
- no. 29 California Property Tax: An Overview
- no. 43 Timber Yield Tax Law
- no. 86 California Timber Yield Tax
- no. 87 Guide to the California Timber Yield Tax
- no. 48 Property Tax Exemptions for Religious Organizations
- no. 78 Certification Program for Property Tax Appraisers
Instructions for Reporting State-Assessed Property: . . .
- no. 67GE Gas & Electric Companies
- no. 67PL Intercounty Pipelines and Watercourses
- no. 67LE Telephone Companies—Local Exchange Carriers
- no. 67CC Telephone Companies—Cellular Carriers
- no. 67RC Telephone Companies—Radio Common Carriers
- no. 67RF Railcar Maintenance Facilities
- no. 67RR Railroad Companies
- no. 67TC Telecommunications Carriers
- no. 67TR Telecommunications Resellers
- no. 67WT Wireless Carriers

Sales and Use Taxes

- no. 1 Sales and Use Tax Law
- no. 2 Uniform Local Sales & Use Tax Law and Transactions & Use Tax Law
- no. 26 Tax Information Bulletin Index
- no. 71 California City and County Sales & Use Tax Rates
- no. 73 Your California Seller's Permit²
- no. 74 Closing Out Your Seller's Permit³
- no. 75 Interest and Penalty Payments
- no. 80 Electronic Funds Transfer Program: Information Guide
- no. 80A ACH Credit Information

- no. 80B ACH Debit Information
- no. 44 Tax Tips for District Taxes
- no. 46 Tax Tips for Leasing of Tangible Personal Property in California
- no. 61 Sales and Use Taxes: Exemptions and Exclusions
- no. 79 Documented Vessels and California Tax
- no. 79A Aircraft and California Tax
- no. 82 Prepaid Sales Tax on Sales of Fuel
- no. 100 Shipping and Delivery Charges
- no. 101 Sales Delivered Outside California
- no. 102 Sales to the US Government
- no. 42 Resale Certificate Tips
- no. 103 Sales for Resale
- no. 106 Gift Wrapping Charges

Tax Tip Publications for Specific Industries

- no. 9 Tax Tips for Construction and Building Contractors
- no. 18 Tax Tips for Nonprofit Organizations
- no. 22 Tax Tips for the Dining and Beverage Industry⁴
- no. 24 Tax Tips for Liquor Stores
- no. 25 Tax Tips for Auto Repair Garages and Service Stations³
- no. 27 Tax Tips for Drug Stores
- no. 31 Tax Tips for Grocery Stores²
- no. 32 Tax Tips for Sales to Purchasers from Mexico (Sales for Resale and Sales for Export)³
- no. 34 Tax Tips for Motor Vehicle Dealers (New & Used)
- no. 35 Tax Tips for Interior Designers and Decorators
- no. 36 Tax Tips for Veterinarians
- no. 37 Tax Tips for the Graphic Arts Industry
- no. 38 Tax Tips for Advertising Agencies
- no. 40 Tax Tips for the Watercraft Industry
- no. 45 Tax Tips for Hospitals
- no. 47 Tax Tips for Mobilehomes and Factory-Built Housing
- no. 62 Tax Tips for Locksmiths
- no. 64 Tax Tips for Jewelry Stores
- no. 66 Tax Tips for Retail Feed and Farm Supply Stores
- no. 68 Tax Tips for Photographers, Photo Finishers, and Film Processing Laboratories

Special Taxes

Fuel Taxes

- no. 3 Use Fuel Tax Law
- no. 12 California Use Fuel Tax: A Guide for Vendors and Users
- no. 84 Use Fuel Permit Requirements
- no. 6 Motor Vehicle Fuel License Tax Law
- no. 14 Motor Vehicle Fuel License Tax Regulations
- no. 19 Diesel Fuel Tax Law

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1. Available in Chinese (51C).
 2. Available in Spanish (#-S); Chinese (#-C); Korean (#-K); and Vietnamese (#-V)
 3. Available in Spanish (76S, 74S, 25S, 32S)
 4. Available in Spanish (22S) and Korean (22V)

Publications of the Board of Equalization

Publications Available Free of Charge, *continued*

Fuel Taxes, continued

- no. 50 Guide to the International Fuel Tax Agreement¹
- no. 50A Introduction to the International Fuel Tax Agreement¹
- no. 49 Underground Storage Tank Maintenance Fee Law
- no. 88 Underground Storage Tank Fee
- no. 59 Local Motor Vehicle Fuel Taxation Law

Excise Taxes

- no. 4 California Cigarette and Tobacco Products Tax Law
- no. 15 Cigarette and Tobacco Products Tax Regulations
- no. 93 Cigarette and Tobacco Products Tax
- no. 5 Alcoholic Beverage Tax Law
- no. 16 Alcoholic Beverage Tax Regulations and Instructions
- no. 92 Alcoholic Beverage Tax
- no. 7 Tax on Insurers Law
- no. 10 Energy Resources Surcharge Law
- no. 11 Energy Resources Surcharge Regulations
- no. 20 California Emergency Telephone Users Surcharge Law
- no. 39 Emergency Telephone Users Surcharge Regulations
- no. 69 California Integrated Waste Management Fee Law
- no. 83 Tire Recycling Fee Law
- no. 91 Tire Recycling Fee

Environmental Fees

- no. 60 Hazardous Substances Tax Law
- no. 90 Environmental Fee

Individual Copies Available Free of Charge

- Property Tax Rules
- Sales and Use Tax Regulations
- Uniform Local Sales and Use Tax Regulations
- Transactions (Sales) and Use Tax Regulations
- Motor Vehicle Fuel License Tax Regulations
- Use Fuel Tax Regulations
- Alcoholic Beverage Tax Regulations
- Cigarette and Tobacco Products Tax Regulations
- Energy Resources Surcharge Regulations
- Emergency Telephone Users Surcharge Regulations
- Hearing Procedures of the State Board of Equalization
("Rules of Practice")
- State of California Sales Tax Reimbursement Schedules
- Annual Calendar of Board Meetings
- Annual Report of the State Board of Equalization
- Taxable Sales in California (published five times a year)
- Tax Information Bulletin (published quarterly)
- Environmental Fees Newsletter (published semiannually)
- Fuel Taxes Newsletter (published semiannually)

Publications Available at Cost

- Business Taxes Law Guide (print or CD-ROM)
- Property Taxes Law Guide (print or CD-ROM)
- Business Taxes Audit Manual
- Compliance Policy and Procedures Manual

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1. Available in Spanish (50S, 50A-S)

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ADMINISTRATION

TABLE 1 - SUMMARY OF EXPENDITURES OF THE BOARD
For the period July 1, 1996 to June 30, 1998
(In thousands of dollars)

Function 1	Expenditures	
	1996-97 2	1997-98 3
Personal Services	\$210,709	\$208,310
Operating Expenses and Equipment:		
General Expense	6,787	7,544
Printing	1,991	1,866
Communications	3,275	3,417
Postage	1,877	2,577
Insurance	172	86
Travel In-State	2,718	3,036
Travel Out-of-State	2,367	2,662
Training	344	395
Facilities Operations	21,927	23,757
Utilities	962	1,005
Consulting & Professional Services:		
Interdepartmental	10,655	11,317
External	17,470	8,856
Consolidated Data Center	5,976	5,678
Data Processing	2,941	4,557
Central Administrative Services	985	1,017
Equipment	2,407	950
Other Items of Expense	155	126
Totals, Operating Expenses and Equipment	\$83,009	\$78,846
Totals, Expenditures	\$293,718	\$287,156
Reimbursements	-89,588	-86,757
Special Funds	-21,384	-23,920
Net Expenditures (General Fund)	\$182,746	\$176,479

ADMINISTRATION

**TABLE 2 - SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,
BY FISCAL YEAR, 1987-88 TO 1997-98**
(In thousands of dollars)

Revenue source 1	1987-88 2	1992-93 3	1996-97 4	1997-98 5
Local taxes on state-assessed properties a/.....	\$724,544	\$787,746	\$730,280	\$754,382
Private car taxes	2,571	1,656	6,130	6,184
Fuel taxes and fees:				
Motor vehicle fuel license taxes b/:				
Gasoline tax	1,159,798	2,173,258	2,493,494	2,497,810
Jet fuel tax	1,099	1,296	1,532	1,799
Subtotals	1,160,897	2,174,554	2,495,027	2,499,609
Diesel and use fuel taxes c/	147,581	287,015	370,101	384,731
Fees	35	84	207	232
Subtotals	147,616	287,099	370,308	384,963
Fuel total	1,308,513	2,461,653	2,865,334	2,884,572
Sales and use taxes and fees d/:				
State taxes e,h/.....	11,662,040	15,219,095	16,676,098	17,765,162
State disaster relief tax f/	-	2,369	368	-31
Local revenue fund state sales tax g/.....	-	1,377,557	1,676,091	1,783,397
Public safety fund sales tax h/.....	-	-	1,674,951	1,783,581
City and county taxes	2,446,676	2,771,959	3,335,999	3,550,264
County transportation tax	612,766	690,602	832,297	886,656
Special district taxes	760,066	1,805,496	2,123,074	2,374,150
Fees	1,931	1,515	847	536
Totals	15,483,480	21,868,594	26,319,724	28,143,715
Alcoholic beverage taxes d/:				
Taxes on beer and wine	30,584	148,667	144,851	143,931
Taxes on distilled spirits	98,151	143,440	126,216	127,019
Totals	128,734	292,107	271,067	270,950
Cigarette and tobacco products taxes d/:				
Cigarette tax i/.....	250,572	188,302	168,779	162,650
Cigarette and tobacco products surtax j/.....	-	490,545	465,090	451,798
Breast cancer research cigarette stamp tax k/.....	-	-	33,757	32,835
Totals	250,572	678,846	667,626	647,283
Electrical Energy Tax	36,942	42,025	42,974	43,264
Emergency Telephone Users' Surcharge	40,532	69,974	81,595	86,091
Universal Telephone Service Tax l/.....	13,120	760	-	-
Timber Yield Tax	18,091	25,803	26,761	22,993
Hazardous substances taxes and other environmental fees m/.....	49,981	253,478	294,343 r/	308,862
Grand totals	\$18,057,081	\$26,482,641	\$31,305,835 r/	\$33,168,296 n/

a/ Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

b/ Based on business done during the fiscal year, i.e. tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

c/ Effective July 1, 1995, diesel fuel is taxed under the new Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.

d/ Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

e/ Effective July 15, 1991, the state sales tax rate was increased to 5-1/2 percent from 4-3/4 percent.

f/ This special 1/4 percent sales tax was in effect from December 1, 1989 through December 31, 1990 to provide relief for damage from the Loma Prieta earthquake.

g/ This 1/2 percent sales tax became effective July 15, 1991.

h/ Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993 through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.

i/ Includes \$75,172,000 in 1987-88 earmarked for cities and counties.

j/ This tax became effective January 1, 1989.

k/ This tax became effective January 1, 1994 to raise funds for breast cancer research, detection services, and education.

l/ This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

m/ Revenues were first received under these programs in 1981-82 for hazardous waste.

n/ Insurance taxes amounted to \$1,113,262,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

r/ Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.

ADMINISTRATION

TABLE 3A - SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 1996-97 and 1997-98
(In thousands of dollars)

Function 1	Board Expenditures a/		Non-board Expenditures b/		Total Costs	
	1996-97	1997-98	1996-97	1997-98	1996-97	1997-98
	2	3	4	5	6	7
County Assessment Standards	\$7,450	\$7,221	\$233	\$211	\$7,683	\$7,432
State-Assessed Property c/	7,525	7,547	283	294	7,808	7,841
Timber Tax	2,572	2,587	-	-	2,572	2,587
Sales and Use Tax	246,988	238,666	7,296	7,372	254,284	246,038
Hazardous Substances Tax	3,302	3,332	-	-	3,302	3,332
Alcoholic Beverage Tax	2,111	2,257	51	51	2,162	2,308
Tire Recycling Fee	484	484	-	-	484	484
Cigarette and Tobacco Products Tax	3,159	3,556	54	83	3,213	3,639
Motor Vehicle Fuel License tax d/	1,799	1,828	-	-	1,799	1,828
Diesel and Use Fuel tax	12,322	14,084	-	-	12,322	14,084
Occupational Lead Poisoning Prevention Fee ...	393	406	-	-	393	406
Integrated Waste Management	360	307	-	-	360	307
Underground Storage Tank Fee.....	1,252	1,341	-	-	1,252	1,341
Oil Spill Prevention	187	245	-	-	187	245
Energy Resources Surcharge	105	108	-	-	105	108
Oil Recycling Fee e/.....	550	72	-	-	550	72
Childhood Lead Poisoning Prevention fee	398	415	-	-	398	415
Emergency Telephone Users Surcharge	633	698	-	-	633	698
Insurance Tax	347	350	-	-	347	350
Appeals from Other Governmental Programs	1,577	1,313	43	43	1,620	1,356
Administration and Support:						
Distributed to Other Programs f/	(42,641)	(28,601)	-	-	(42,641)	(28,601)
Non-board Programs (Reimbursable)	204	339	-	-	204	339
Totals	\$293,718	\$287,156	\$7,960	\$8,054	\$301,678	\$295,210
Reimbursements	-89,588	-86,757	-	-	-89,588	-86,757
Special Funds	-21,384	-23,920	-	-	-21,384	-23,920
Net Totals, Programs	\$182,746	\$176,479	\$7,960	\$8,054	\$190,706	\$184,533

a/ Format conforms to Program Budget presentation.

b/ Includes a portion of the cost of operating central agencies that perform services for the Board; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

c/ Includes the cost of assessing and collecting the private car tax.

d/ Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

e/ Administration of this tax was transferred to the Integrated Waste Management Board effective July 1, 1997.

f/ These administrative costs are already allocated to the above tax programs.

r/ Revised.

TABLE 3B - REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOARD, 1996-97 and 1997-98 a/

Tax 1	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	1996-97	1997-98	1996-97	1997-98	1996-97	1997-98
	2	3	4	5	6	7
Taxes on state-assessed property	\$736,410	\$760,567	1.02	.99	1.06	1.03
Timber tax	26,761	22,993	9.61	11.25	9.61	11.25
Sales and use tax	26,319,724	28,143,715	.94	.85	.97	.87
Alcoholic beverage tax	271,067	270,950	.78	.83	.80	.85
Cigarette tax	667,626	647,283	.47	.55	.48	.56
Motor vehicle fuel taxes b/	2,865,334	2,884,572	.49	.55	.49	.55
Energy resources surcharge	42,974	43,264	.24	.25	.24	.25
Emergency telephone users' surcharge	81,595	86,091	.78	.81	.78	.81
Hazardous substance taxes and other environmental fees	294,343 r/	308,862	2.35 r/	2.14	2.35 r/	2.14
Totals and ratios	\$31,305,835 r/	\$33,168,296	.91	.84	.93	.86

a/ Format conforms to Program Budget presentation.

b/ Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

r/ Revised.

PROPERTY TAXES

TABLE 4 - SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES AND AVERAGE TAX RATES, 1988-89 to 1998-99 a/

(Assessed values in millions of dollars)

Assessment agency and type of property	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
1	2	3	4	5	6	7	8	9	10	11	12
County assessors:											
Land	444,011	503,304	575,779	629,280	668,762	691,916	700,713	709,376	716,943	735,946	768,580
Improvements	707,577	782,887	863,168	934,293	985,114	1,016,694	1,034,143	1,038,368	1,053,047	1,082,105	1,135,076
Totals	1,151,588	1,286,191	1,438,947	1,563,573	1,653,876	1,708,610	1,734,857	1,747,744	1,769,990	1,818,051	1,903,657
Tangible personal property	78,742	85,394	96,041	100,844	101,935	105,831	102,924	106,150	110,217	118,012	127,954
Gross tangible property totals	1,230,330	1,371,585	1,534,989	1,664,417	1,755,811	1,814,441	1,837,780	1,853,894	1,880,207	1,936,063	2,031,611
Exemptions:											
Homeowners' exemption	31,754	32,146	32,540	32,940	33,511	34,295	35,159	35,533	35,631	35,903	35,996
All other exemptions b/	25,945	28,764	32,195	35,466	38,484	43,171	43,366	46,698	49,637	54,016	56,561
Net tangible property totals: c/											
Net of "all other exemptions" b/	1,204,385	1,342,821	1,502,793	1,628,950	1,717,327	1,771,270	1,794,414	1,807,196	1,830,571	1,882,047	1,975,050
Net of all exemptions	1,172,632	1,310,675	1,470,253	1,596,011	1,683,816	1,736,975	1,759,256	1,771,663	1,794,940	1,846,144	1,939,054
State Board of Equalization:											
Land	6,730	7,256	7,546	8,787	8,516	8,606	8,753	8,363	8,068	7,957	7,864
Improvements	60,925	58,926	63,764	61,714	60,474	57,088	57,619	57,974	55,365	53,980	46,571
Totals	67,655	66,182	71,310	70,500	68,990	65,693	66,372	66,337	63,433	61,938	54,435
Tangible personal property	3,477	3,509	3,828	3,428	3,482	2,982	2,604	2,485	3,322	6,716	14,790
Gross tangible property totals	71,131	69,691	75,139	73,928	72,472	68,675	68,976	68,822	66,755	68,653	69,225
Totals all property:											
Land	450,740	510,560	583,325	638,067	677,278	700,522	709,466	717,740	725,011	743,904	776,445
Improvements	768,502	841,813	926,932	996,007	1,045,588	1,073,782	1,091,763	1,096,341	1,108,412	1,136,085	1,181,647
Totals	1,219,242	1,352,373	1,510,258	1,634,073	1,722,866	1,774,304	1,801,229	1,814,081	1,833,423	1,879,989	1,958,092
Tangible personal property	82,219	88,902	99,870	104,272	105,417	108,813	105,528	108,635	113,539	124,728	142,744
Gross tangible property totals	1,301,461	1,441,276	1,610,127	1,738,345	1,828,283	1,883,116	1,906,756	1,922,716	1,946,962	2,004,716	2,100,836
Net tangible property totals: c/											
Net of "all other exemptions" b/	1,275,516	1,412,512	1,577,932	1,702,879	1,789,799	1,839,945	1,863,390	1,876,018	1,897,326	1,950,701	2,044,275
Net of all exemptions	1,243,763	1,380,366	1,545,391	1,669,939	1,756,288	1,805,650	1,828,232	1,840,485	1,861,695	1,914,798	2,008,279
Property tax levies d/ (in millions)	\$13,308	\$14,720	\$16,398	\$17,687	\$18,636	\$19,086	\$19,331	\$19,496	\$19,735	\$20,459	-
Statewide average tax rates (per \$100 assessed valuation)	\$1.071	\$1.067	\$1.063	\$1.061	\$1.061	\$1.059	\$1.061	\$1.063	\$1.063	\$1.067	-
Property tax relief e/ (in millions)	\$878	\$882	\$964	\$811	\$807	\$469	\$451	\$457	\$451	\$450	-

a/ Excludes assessments of railroad cars for application of the State's private car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.

b/ "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.

c/ Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the State reimburses local governments for all of the tax loss attributable to the homeowners' exemption.

d/ Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.

e/ Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance. During 1997-98 the state allocated the following amounts to local governments to cover these: homeowners', \$383,236,000; renters, \$680,000; open-space lands, \$34,939,000; senior citizens total, \$30,352,000 (property tax assistance, \$17,932,000 and renters' relief, \$12,420,000); and substandard housing, \$370,000. These amounts total \$449,577,000.

NOTE: Detail may not add to total because of rounding.

PROPERTY TAXES

TABLE 5 - ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION BY CLASS OF PROPERTY AND BY COUNTY, 1998-99 a/
(In thousands of dollars)

County	Land	Improvements	Personal Property b/	Exemptions	Net total	Percent change year to year
1	2	3	4	5	6	7
Alameda.....	\$30,110,394	\$59,375,748	\$7,203,150	\$2,365,373	\$94,323,919	7.5
Alpine.....	92,381	140,945	7,472	444	240,354	9.6
Amador.....	759,516	1,487,575	79,557	31,267	2,295,381	2.0
Butte.....	3,296,811	6,444,553	455,966	352,516	9,844,814	3.3
Calaveras.....	990,213	1,960,161	77,288	24,982	3,002,679	4.1
Colusa.....	716,866	848,794	161,408	16,275	1,710,792	3.1
Contra Costa.....	25,551,529	46,981,529	2,728,974	1,554,471	73,707,562	4.8
Del Norte.....	371,830	633,671	63,956	48,077	1,021,379	2.5
El Dorado.....	3,659,421	7,659,833	382,750	184,807	11,517,197	5.2
Fresno.....	9,455,168	21,692,702	2,490,458	812,371	32,825,957	2.1
Glenn.....	613,651	762,099	161,300	22,563	1,514,486	3.7
Humboldt.....	2,012,877	3,960,682	431,995	170,325	6,235,229	3.4
Imperial.....	2,153,187	3,123,399	500,650	52,454	5,724,783	-0.4
Inyo.....	1,134,576	1,060,071	76,695	26,849	2,244,493	-3.0
Kern.....	15,535,709	20,700,891	1,774,057	778,822	37,231,835	-4.4
Kings.....	1,188,318	2,844,364	305,977	57,208	4,281,451	2.7
Lake.....	1,247,148	2,115,995	116,950	52,629	3,427,464	1.5
Lassen.....	478,746	894,369	96,988	24,012	1,446,090	2.5
Los Angeles.....	228,688,149	276,282,551	37,439,027	17,625,369	524,784,358	2.9
Madera.....	1,851,953	3,827,592	399,537	162,466	5,916,616	4.6
Marin.....	10,488,033	15,757,317	786,791	628,602	26,403,539	5.4
Mariposa.....	434,630	676,126	56,502	10,944	1,156,315	2.8
Mendocino.....	2,059,553	3,053,277	309,167	115,434	5,306,563	4.8
Merced.....	2,874,895	5,563,918	612,773	194,515	8,857,070	4.3
Modoc.....	310,026	345,845	40,331	6,531	689,671	2.9
Mono.....	670,650	1,259,402	62,521	10,984	1,981,589	2.6
Monterey.....	9,588,375	14,010,208	1,128,018	783,273	23,943,327	5.3
Napa.....	4,083,758	6,295,773	628,953	364,040	10,644,444	6.0
Nevada.....	2,313,086	4,735,190	301,524	97,627	7,252,174	4.5
Orange.....	84,538,053	97,409,444	14,015,253	3,204,965	192,757,786	5.7
Placer.....	6,329,272	12,550,273	1,398,791	268,385	20,009,951	7.7
Plumas.....	675,350	1,416,639	64,593	17,667	2,138,915	4.5
Riverside.....	26,543,536	48,509,341	3,038,783	1,561,580	76,530,080	2.0
Sacramento.....	16,679,065	38,712,643	3,635,369	1,931,306	57,095,771	4.1
San Benito.....	1,250,719	1,688,161	185,305	34,251	3,089,934	9.4
San Bernardino.....	21,628,056	53,783,679	4,527,299	2,067,009	77,872,025	2.5
San Diego.....	63,724,873	94,602,382	11,652,834	4,723,905	165,256,184	7.6
San Francisco.....	24,291,885	39,173,881	3,716,239	2,514,941	64,667,063	9.1
San Joaquin.....	7,925,309	16,595,151	2,221,582	827,057	25,914,985	2.7
San Luis Obispo.....	7,295,224	11,781,678	859,072	216,486	19,719,488	3.1
San Mateo.....	24,983,054	37,878,721	6,903,752	1,558,148	68,207,380	8.4
Santa Barbara.....	11,592,262	16,484,158	1,666,409	966,489	28,776,340	6.1
Santa Clara.....	52,353,649	80,851,710	19,789,271	5,705,327	147,289,303	10.1
Santa Cruz.....	7,503,051	9,184,391	724,393	407,705	17,004,130	5.4
Shasta.....	2,574,155	5,804,079	557,498	302,635	8,633,097	2.7
Sierra.....	174,524	205,633	14,668	4,169	390,656	5.2
Siskiyou.....	842,946	1,582,036	145,077	65,326	2,504,733	2.3
Solano.....	5,786,224	13,375,511	1,457,109	526,794	20,092,051	4.2
Sonoma.....	11,294,884	19,320,510	1,438,800	596,425	31,457,769	5.1
Stanislaus.....	5,536,404	12,795,710	1,063,265	546,273	18,849,105	1.6
Sutter.....	1,432,753	2,576,925	268,440	93,044	4,185,073	2.6
Tehama.....	802,505	1,782,741	132,314	52,919	2,664,641	2.8
Trinity.....	307,436	353,293	38,855	6,372	693,212	1.6
Tulare.....	3,961,508	9,930,179	917,713	245,279	14,564,122	3.4
Tuolumne.....	1,152,420	2,198,546	181,209	59,131	3,473,045	2.5
Ventura.....	18,908,158	29,245,303	2,406,382	1,146,007	49,413,836	4.0
Yolo.....	2,864,977	5,873,389	661,074	232,128	9,167,312	6.2
Yuba.....	760,805	1,486,682	181,749	104,222	2,325,014	3.5
Totals.....	\$776,444,509	\$1,181,647,370	\$142,743,835	\$56,561,178	\$2,044,274,535	4.8

a/ The value of the homeowners' exemption, \$35,995,709,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

b/ Excludes railroad cars operated by private car companies, which were assessed at \$595,587,000 and are subject to exclusive state taxation.

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

PROPERTY TAXES

**TABLE 6 - ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 1998-99**
(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal property a/ 4	Total 5	Percent change year to year 6
Alameda.....	\$269,975	\$1,837,450	\$758,737	\$2,866,162	2.7
Alpine.....	4,346	12,056	1,337	17,740	2.5
Amador.....	11,083	158,669	9,149	178,901	-3.5
Butte.....	28,992	550,011	42,358	621,361	1.3
Calaveras.....	5,194	90,295	9,823	105,312	2.3
Colusa.....	7,279	154,113	4,962	166,354	-7.2
Contra Costa.....	277,612	2,348,164	517,619	3,143,394	9.2
Del Norte.....	1,131	34,915	11,274	47,320	-0.9
El Dorado.....	12,086	253,487	36,691	302,264	2.7
Fresno.....	147,077	2,114,119	188,612	2,449,807	4.2
Glenn.....	5,885	104,036	6,494	116,415	-0.4
Humboldt.....	9,676	200,127	31,392	241,195	1.6
Imperial.....	21,176	175,588	27,565	224,330	9.4
Inyo.....	11,290	70,184	8,686	90,160	2.5
Kern.....	103,765	1,451,605	133,994	1,689,364	0.5
Kings.....	8,140	199,339	3,069	210,548	-2.5
Lake.....	9,230	193,140	3,280	205,650	-
Lassen.....	14,386	145,385	6,977	166,749	10.7
Los Angeles.....	2,650,866	6,855,207	3,886,610	13,392,683	-0.3
Madera.....	37,578	264,101	50,536	352,215	5.7
Marin.....	52,035	220,820	137,166	410,022	1.3
Mariposa.....	10,058	73,987	9,093	93,138	-12.3
Mendocino.....	7,434	123,891	68,284	199,609	0.7
Merced.....	25,871	244,305	95,863	366,039	-1.8
Modoc.....	6,677	137,611	3,805	148,093	0.6
Mono.....	6,827	50,133	4,936	61,895	2.1
Monterey.....	62,190	654,833	214,121	931,144	-3.1
Napa.....	15,615	129,563	71,062	216,240	0.4
Nevada.....	33,358	159,813	78,159	271,330	-0.8
Orange.....	820,084	2,138,881	1,539,819	4,498,784	-1.0
Placer.....	87,462	584,889	132,672	805,023	-0.8
Plumas.....	58,955	360,056	22,403	441,414	2.9
Riverside.....	172,119	1,660,566	470,478	2,303,163	-3.0
Sacramento.....	123,370	913,930	764,229	1,801,530	1.8
San Benito.....	4,998	86,816	29,563	121,378	20.0
San Bernardino.....	480,099	2,553,162	746,705	3,779,966	4.1
San Diego.....	442,076	4,790,890	2,015,176	7,248,142	-0.7
San Francisco.....	257,292	1,256,503	862,440	2,376,235	5.2
San Joaquin.....	215,015	644,561	282,541	1,142,117	-13.5
San Luis Obispo.....	88,918	3,258,511	290,512	3,637,941	-2.6
San Mateo.....	234,739	718,593	392,688	1,346,019	8.6
Santa Barbara.....	147,198	457,499	98,899	703,596	-1.0
Santa Clara.....	312,475	2,256,392	199,991	2,768,859	5.7
Santa Cruz.....	21,397	261,386	10,408	293,191	-3.5
Shasta.....	56,744	688,122	21,504	766,370	1.4
Sierra.....	27,787	26,621	528	54,936	0.7
Siskiyou.....	27,999	223,924	11,992	263,915	7.9
Solano.....	43,174	580,443	78,826	702,443	-4.2
Sonoma.....	31,342	989,251	40,369	1,060,962	2.7
Stanislaus.....	37,833	369,385	8,277	415,494	-1.6
Sutter.....	6,948	152,197	10,866	170,011	-5.1
Tehama.....	10,658	200,163	6,357	217,179	-2.3
Trinity.....	1,337	27,878	2,884	32,100	-10.0
Tulare.....	36,470	536,820	16,650	589,940	0.6
Tuolumne.....	7,230	121,134	1,757	130,121	-2.2
Ventura.....	195,502	1,147,199	166,920	1,509,620	-0.4
Yolo.....	44,649	335,296	136,936	516,881	8.3
Yuba.....	13,379	222,896	5,532	241,808	1.7
Totals.....	\$7,864,082	\$46,570,914	\$14,789,576	\$69,224,571	0.8

a/ Excludes railroad cars operated by private car companies, which were assessed at \$595,587,000 and are subject to exclusive state taxation.

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

PROPERTY TAXES

TABLE 7 - ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY CLASS OF PROPERTY AND BY COUNTY, 1998-99 a/
(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal Property 4	Exemptions 5	Net total 6	Percent change year to year 7
Alameda.....	\$29,840,419	\$57,538,298	\$6,444,413	\$2,365,373	\$91,457,757	7.7
Alpine.....	88,034	128,889	6,135	444	222,614	10.2
Amador.....	748,433	1,328,906	70,408	31,267	2,116,480	2.5
Butte.....	3,267,818	5,894,542	413,609	352,516	9,223,453	3.4
Calaveras.....	985,019	1,869,865	67,466	24,982	2,897,368	4.2
Colusa.....	709,587	694,681	156,446	16,275	1,544,438	4.3
Contra Costa.....	25,273,917	44,633,366	2,211,356	1,554,471	70,564,168	4.6
Del Norte.....	370,698	598,756	52,682	48,077	974,059	2.7
El Dorado.....	3,647,335	7,406,346	346,059	184,807	11,214,933	5.2
Fresno.....	9,308,092	19,578,583	2,301,846	812,371	30,376,150	1.9
Glenn.....	607,766	658,063	154,806	22,563	1,398,071	4.1
Humboldt.....	2,003,201	3,760,554	400,603	170,325	5,994,034	3.4
Imperial.....	2,132,011	2,947,811	473,085	52,454	5,500,453	-0.7
Inyo.....	1,123,286	989,887	68,009	26,849	2,154,333	-3.2
Kern.....	15,431,945	19,249,285	1,640,063	778,822	35,542,471	-4.6
Kings.....	1,180,178	2,645,026	302,907	57,208	4,070,903	3.0
Lake.....	1,237,919	1,922,855	113,670	52,629	3,221,814	1.6
Lassen.....	464,360	748,983	90,011	24,012	1,279,342	1.6
Los Angeles.....	226,037,283	269,427,344	33,552,417	17,625,369	511,391,675	3.0
Madera.....	1,814,375	3,563,491	349,002	162,466	5,564,401	4.6
Marin.....	10,435,998	15,536,497	649,624	628,602	25,993,517	5.5
Mariposa.....	424,572	602,140	47,410	10,944	1,063,177	4.4
Mendocino.....	2,052,119	2,929,386	240,883	115,434	5,106,954	4.9
Merced.....	2,849,024	5,319,613	516,910	194,515	8,491,031	4.6
Modoc.....	303,350	208,234	36,526	6,531	541,579	3.6
Mono.....	663,823	1,209,270	57,585	10,984	1,919,694	2.6
Monterey.....	9,526,184	13,355,374	913,897	783,273	23,012,183	5.7
Napa.....	4,068,143	6,166,210	557,891	364,040	10,428,204	6.1
Nevada.....	2,279,728	4,575,378	223,366	97,627	6,980,844	4.7
Orange.....	83,717,969	95,270,563	12,475,434	3,204,965	188,259,002	5.8
Placer.....	6,241,810	11,965,384	1,266,119	268,385	19,204,927	8.0
Plumas.....	616,394	1,056,584	42,190	17,667	1,697,501	4.9
Riverside.....	26,371,417	46,848,775	2,568,305	1,561,580	74,226,916	2.2
Sacramento.....	16,555,695	37,798,713	2,871,140	1,931,306	55,294,242	4.1
San Benito.....	1,245,720	1,601,344	155,742	34,251	2,968,556	9.0
San Bernardino.....	21,147,957	51,230,516	3,780,594	2,067,009	74,092,058	2.4
San Diego.....	63,282,798	89,811,492	9,637,658	4,723,905	158,008,042	8.1
San Francisco.....	24,034,593	37,917,377	2,853,799	2,514,941	62,290,828	9.3
San Joaquin.....	7,710,294	15,950,591	1,939,041	827,057	24,772,869	3.6
San Luis Obispo.....	7,206,307	8,523,167	568,561	216,486	16,081,548	4.5
San Mateo.....	24,748,315	37,160,129	6,511,065	1,558,148	66,861,361	8.4
Santa Barbara.....	11,445,064	16,026,659	1,567,510	966,489	28,072,744	6.3
Santa Clara.....	52,041,174	78,595,318	19,589,279	5,705,327	144,520,444	10.2
Santa Cruz.....	7,481,654	8,923,006	713,985	407,705	16,710,939	5.6
Shasta.....	2,517,411	5,115,957	535,994	302,635	7,866,727	2.9
Sierra.....	146,737	179,012	14,140	4,169	335,720	6.0
Siskiyou.....	814,947	1,358,111	133,085	65,326	2,240,817	1.7
Solano.....	5,743,051	12,795,068	1,378,283	526,794	19,389,608	4.5
Sonoma.....	11,263,542	18,331,259	1,398,431	596,425	30,396,807	5.1
Stanislaus.....	5,498,571	12,426,325	1,054,988	546,273	18,433,611	1.7
Sutter.....	1,425,805	2,424,728	257,574	93,044	4,015,062	2.9
Tehama.....	791,846	1,582,578	125,957	52,919	2,447,462	3.3
Trinity.....	306,098	325,415	35,971	6,372	661,112	2.3
Tulare.....	3,925,038	9,393,359	901,064	245,279	13,974,182	3.6
Tuolumne.....	1,145,191	2,077,412	179,452	59,131	3,342,924	2.7
Ventura.....	18,712,656	28,098,104	2,239,462	1,146,007	47,904,215	4.2
Yolo.....	2,820,329	5,538,093	524,137	232,128	8,650,431	6.1
Yuba.....	747,426	1,263,785	176,216	104,222	2,083,206	3.7
Totals.....	\$768,580,427	\$1,135,076,456	\$127,954,259	\$56,561,178	\$1,975,049,964	4.9

a/ The value of the homeowners' exemption, \$35,995,709,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

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

PROPERTY TAXES

**TABLE 8 - NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 1998-99**
(Assessed values in thousands of dollars)

County	Number of Veterans' exemptions a/	Exempt value			
		Veterans' a/	College	Church	Religious
1	2	3	4	5	6
Alameda	466	\$32,172	\$130,346	\$63,403	\$231,503
Alpine	1	76	-	-	-
Amador	30	2,401	-	218	6,295
Butte b/	201	14,583	116	265	77,930
Calaveras b/	42	3,181	-	-	11,412
Colusa	3	182	-	116	5,452
Contra Costa	501	39,953	101,091	6,063	303,007
Del Norte b/	24	1,432	-	78	9,654
El Dorado b/	140	11,919	11	580	39,604
Fresno b/	313	21,816	16,911	42,456	180,632
Glenn	11	581	-	-	9,823
Humboldt b/	97	7,187	-	2,959	27,049
Imperial	31	1,688	-	169	35,637
Inyo	12	637	4,089	2,206	7,619
Kern b/	209	13,996	-	38,852	206,481
Kings b/	67	4,865	-	3,975	22,389
Lake	93	6,061	-	-	14,947
Lassen b/	22	1,150	-	-	8,720
Los Angeles b/	1,359	97,554	2,423,831	179,981	2,146,065
Madera	80	5,424	-	-	31,460
Marin	151	12,228	44,125	19,621	47,068
Mariposa	27	1,792	-	279	4,785
Mendocino b/	59	4,216	404	106	18,430
Merced b/	201	12,408	53	2,587	68,663
Modoc	12	774	-	12	3,208
Mono b/	3	187	1,431	719	4,438
Monterey	669	46,294	36,343	234	93,153
Napa b/	88	6,632	63,946	5,640	36,649
Nevada b/	119	9,561	-	2,136	22,294
Orange b/	848	62,769	169,427	24,645	741,443
Placer b/	180	15,057	-	2,551	72,300
Plumas b/	20	1,253	-	2,540	8,829
Riverside b/	888	64,659	39,088	14,032	355,885
Sacramento b/	1,136	75,747	38,974	108,157	288,287
San Benito b/	11	1,011	-	1,050	8,872
San Bernardino b/	734	49,274	127,483	135,146	252,275
San Diego b/	2,813	218,650	221,526	25,905	672,899
San Francisco	126	9,237	193,310	74,633	168,073
San Joaquin b/	260	19,436	124,904	107,231	69,477
San Luis Obispo	136	11,038	-	2,928	76,089
San Mateo b/	208	16,329	388,021	351	141,409
Santa Barbara	249	19,706	40,256	8,892	121,838
Santa Clara b/	463	35,862	3,147,395	80,141	340,937
Santa Cruz b/	106	8,730	8,393	7,699	41,108
Shasta b/	286	19,052	5,942	1,678	64,079
Sierra	6	356	-	-	1,448
Siskiyou b/	38	2,341	-	256	20,245
Solano b/	769	54,513	165	11,483	78,009
Sonoma b/	323	26,112	-	11,132	91,295
Stanislaus b/	214	16,049	-	16,852	167,386
Sutter b/	85	6,868	13	86	31,219
Tehama b/	74	5,088	-	24	14,489
Trinity b/	9	530	-	297	3,829
Tulare b/	130	8,459	-	1,970	139,224
Tuolumne b/	62	4,621	-	3,009	12,902
Ventura	334	25,968	67,661	49,768	188,965
Yolo b/	55	4,126	-	1,108	42,897
Yuba b/	91	5,244	-	164	18,430
Totals	15,685	\$1,149,033	\$7,395,253	\$1,066,380	\$7,908,504

a/ Disabled veterans included in these figures numbered 15,563 with an exempt value of \$1,148,674,000. Comparable figures for 1997-98 were 14,982 and \$1,086,465,000.

b/ An additional exemption enacted by the Legislature in 1975, Section 155.20 of the Revenue and Taxation Code, permits counties 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 \$5,000. Ten counties adopted ordinances and exempted the following amounts on the 1998 rolls: Fresno, \$482,000; Humboldt \$1,993,000; Lassen, \$135,000; Mendocino, \$858,000; Santa Cruz, \$4,688,000; Shasta, \$448,000; Sonoma, \$6,041,000; Sutter, \$4,166,000; Tehama, \$518,000; and Yuba, \$55,000. An additional 29 counties: Butte, Calaveras, Del Norte, El Dorado, Kern, Kings, Los Angeles, Merced, Mono, Napa, Nevada, Orange, Placer, Plumas, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Joaquin, San Mateo, Santa Clara, Siskiyou, Solano, Stanislaus, Trinity, Tulare, Tuolumne and Yolo have adopted ordinances and exempt low value properties by assigning them a taxable value of zero.

PROPERTY TAXES

**TABLE 8 - NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 1998-99 - Concluded**
(Assessed values in thousands of dollars)

County	Exempt value				Total exempt value as percent of tax base e/
	Schools below college grade	Welfare		Total d/	
		Hospitals	Other charitable properties c/		
7	8	9	10	11	12
Alameda	-	\$533,231	\$1,374,718	\$2,365,373	2.5
Alpine	\$70	-	298	444	.2
Amador	-	8,631	13,722	31,267	1.4
Butte	-	100,235	159,387	352,516	3.6
Calaveras	-	-	10,389	24,982	.8
Colusa	309	8,136	2,082	16,275	1.0
Contra Costa	66,921	692,364	345,072	1,554,471	2.1
Del Norte	622	29,518	6,774	48,077	4.7
El Dorado	361	87,004	45,329	184,807	1.6
Fresno	27,066	237,152	285,856	812,371	2.5
Glenn	-	-	12,174	22,577	1.5
Humboldt	4,702	52,551	73,860	170,300	2.7
Imperial	3,860	-	11,167	52,521	.9
Inyo	3,082	-	9,215	26,849	1.2
Kern	17,871	328,867	172,755	778,822	2.1
Kings	5,181	1,706	19,093	57,208	1.3
Lake	-	259	31,330	52,597	1.5
Lassen	183	5,918	7,906	24,012	1.7
Los Angeles	550,597	5,197,734	7,029,572	17,625,333	3.4
Madera	1,311	104,555	19,715	162,466	2.7
Marin	63,379	138,946	303,236	628,602	2.4
Mariposa	-	-	4,088	10,944	.9
Mendocino	3,900	36,716	50,805	115,434	2.2
Merced	2,506	64,685	43,613	194,515	2.2
Modoc	2,497	-	40	6,531	.9
Mono	-	-	4,210	10,984	.6
Monterey	36,312	138,214	432,724	783,273	3.3
Napa	14,084	131,677	105,412	364,040	3.4
Nevada	4,968	37,599	21,188	97,746	1.3
Orange	118,510	809,758	1,269,840	3,196,391	1.7
Placer	3,914	44,294	130,140	268,256	1.3
Plumas	-	-	5,283	17,906	.8
Riverside	27,186	437,186	623,545	1,561,580	2.0
Sacramento	50,384	699,745	571,606	1,832,899	3.2
San Benito	1,314	-	22,004	34,251	1.1
San Bernardino	16,100	389,924	1,089,268	2,059,470	2.6
San Diego	15,355	422,410	3,078,636	4,655,382	2.8
San Francisco	2,890	658,800	1,407,998	2,514,941	3.9
San Joaquin	14,165	306,927	184,963	827,102	3.2
San Luis Obispo	3,151	17,336	105,944	216,486	1.1
San Mateo	135,370	396,146	480,466	1,558,091	2.3
Santa Barbara	29,553	284,292	461,953	966,489	3.4
Santa Clara	89,613	345,873	1,665,506	5,705,327	3.9
Santa Cruz	4,653	122,909	209,517	407,698	2.4
Shasta	5,607	130,211	76,066	303,084	3.5
Sierra	-	281	2,072	4,157	1.1
Siskiyou	-	25,877	16,608	65,326	2.6
Solano	39,503	237,130	105,992	526,794	2.6
Sonoma	29,239	168,863	263,743	596,425	1.9
Stanislaus	15,041	156,222	150,085	521,635	2.8
Sutter	50	37,525	13,118	93,044	2.2
Tehama	3,183	20,858	8,760	52,919	2.0
Trinity	-	-	1,716	6,372	.9
Tulare	-	-	95,626	245,279	1.7
Tuolumne	1,408	20,270	16,921	59,131	1.7
Ventura	30,277	403,105	380,263	1,146,007	2.3
Yolo	5,579	78,798	99,599	232,107	2.5
Yuba	-	54,837	25,492	104,222	4.5
Totals	\$1,451,824	\$14,205,274	\$23,158,460	\$56,354,112	2.8

c/ General welfare agencies, youth service agencies and religious properties other than churches.

d/ Includes all enrolled exemptions except those arising from the homeowners' exemption law.

e/ The tax base includes the values of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5.

PROPERTY TAXES

TABLE 9 - GROSS ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY, NUMBER OF HOMEOWNERS' EXEMPTIONS, EXEMPT VALUE BY TYPE OF EXEMPTION, AND NET ASSESSED VALUE SUBJECT TO GENERAL PROPERTY TAXES, 1998-99 a/
(Assessed values in thousands of dollars)

County 1	Gross assessed value 2	Number of homeowners' exemptions 3	Exempt value			Taxable assessed value (Net of all exemptions) 7
			Homeowners' 4	All other 5	Total 6	
Alameda.....	\$96,689,292	236,647	\$1,655,397	\$2,365,373	\$4,020,770	\$92,668,522
Alpine.....	240,798	187	1,308	444	1,752	239,046
Amador.....	2,326,648	7,369	51,434	31,267	82,701	2,243,947
Butte.....	10,197,330	40,239	280,895	352,516	633,411	9,563,919
Calaveras.....	3,027,662	9,738	68,166	24,982	93,148	2,934,514
Colusa.....	1,727,067	3,341	23,342	16,275	39,617	1,687,450
Contra Costa.....	75,262,033	212,253	1,461,489	1,554,471	3,015,959	72,246,074
Del Norte.....	1,069,456	5,053	34,570	48,077	82,648	986,809
El Dorado.....	11,702,004	34,531	241,456	184,807	426,263	11,275,741
Fresno.....	33,638,328	111,367	777,795	812,371	1,590,166	32,048,162
Glenn.....	1,537,050	4,811	33,519	22,563	56,082	1,480,968
Humboldt.....	6,405,554	25,244	176,562	170,325	346,886	6,058,668
Imperial.....	5,777,236	16,765	116,679	52,454	169,132	5,608,104
Inyo.....	2,271,342	3,885	26,431	26,849	53,279	2,218,063
Kern.....	38,010,657	99,630	695,819	778,822	1,474,641	36,536,016
Kings.....	4,338,659	15,540	108,478	57,208	165,686	4,172,973
Lake.....	3,480,093	12,730	88,764	52,629	141,394	3,338,700
Lassen.....	1,470,103	5,623	39,153	24,012	63,165	1,406,937
Los Angeles.....	542,409,727	1,175,969	8,222,514	17,625,369	25,847,883	516,561,844
Madera.....	6,079,082	16,399	114,474	162,466	276,940	5,802,142
Marin.....	27,032,141	52,548	367,215	628,602	995,817	26,036,324
Mariposa.....	1,167,259	3,907	26,807	10,944	37,751	1,129,508
Mendocino.....	5,421,996	16,196	113,363	115,434	228,797	5,193,199
Merced.....	9,051,586	29,703	207,401	194,515	401,916	8,649,669
Modoc.....	696,202	2,368	16,434	6,531	22,965	673,237
Mono.....	1,992,574	2,011	14,044	10,984	25,028	1,967,545
Monterey.....	24,726,600	50,756	354,483	783,273	1,137,756	23,588,844
Napa.....	11,008,484	22,046	154,159	364,040	518,199	10,490,285
Nevada.....	7,349,801	22,228	155,393	97,627	253,020	7,096,781
Orange.....	195,962,751	444,594	3,111,036	3,204,965	6,316,000	189,646,750
Placer.....	20,278,336	52,251	365,172	268,385	633,558	19,644,778
Plumas.....	2,156,582	5,392	37,642	17,667	55,309	2,101,273
Riverside.....	78,091,660	232,602	1,623,269	1,561,580	3,184,849	74,906,811
Sacramento.....	59,027,078	215,549	1,508,782	1,931,306	3,440,088	55,586,990
San Benito.....	3,124,184	7,951	55,640	34,251	89,890	3,034,294
San Bernardino.....	79,939,033	236,003	1,647,132	2,067,009	3,714,141	76,224,893
San Diego.....	169,980,090	435,565	3,047,827	4,723,905	7,771,733	162,208,357
San Francisco.....	67,182,005	94,157	659,095	2,514,941	3,174,036	64,007,969
San Joaquin.....	26,742,042	87,147	609,462	827,057	1,436,519	25,305,523
San Luis Obispo.....	19,935,975	43,840	305,492	216,486	521,978	19,413,997
San Mateo.....	69,765,528	140,696	982,954	1,558,148	2,541,101	67,224,426
Santa Barbara.....	29,742,829	62,566	433,872	966,489	1,400,361	28,342,468
Santa Clara.....	152,994,630	285,713	1,999,985	5,705,327	7,705,312	145,289,317
Santa Cruz.....	17,411,835	42,563	294,894	407,705	702,600	16,709,236
Shasta.....	8,935,732	35,012	244,778	302,635	547,413	8,388,319
Sierra.....	394,825	844	5,873	4,169	10,042	384,783
Siskiyou.....	2,570,059	10,865	75,700	65,326	141,027	2,429,032
Solano.....	20,618,845	60,943	426,129	526,794	952,923	19,665,922
Sonoma.....	32,054,194	87,389	611,368	596,425	1,207,793	30,846,401
Stanislaus.....	19,395,378	75,300	527,098	546,273	1,073,371	18,322,008
Sutter.....	4,278,118	14,269	99,809	93,044	192,854	4,085,264
Tehama.....	2,717,560	12,497	86,189	52,919	139,108	2,578,452
Trinity.....	699,584	3,053	21,291	6,372	27,664	671,921
Tulare.....	14,809,401	53,872	375,453	245,279	620,731	14,188,670
Tuolumne.....	3,532,176	12,068	84,215	59,131	143,346	3,388,830
Ventura.....	50,559,843	127,225	887,234	1,146,007	2,033,242	48,526,601
Yolo.....	9,399,440	25,539	178,735	232,128	410,863	8,988,577
Yuba.....	2,429,236	8,895	62,040	104,222	166,262	2,262,973
Totals.....	\$2,100,835,713	5,153,444	\$35,995,709	\$56,561,178	\$92,556,887	\$2,008,278,826

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

PROPERTY TAXES

TABLE 10 - NET a/ STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 1998-99
(In thousands of dollars)

County 1	Secured valuations			Unsecured valuations (Local only)b/ 5	Total assessed value 6
	State-assessed 2	Locally assessed 3	Total 4		
Alameda.....	\$2,866,162	\$83,153,036	\$86,019,197	\$8,304,722	\$94,323,919
Alpine.....	17,740	199,593	217,332	23,022	240,354
Amador.....	178,901	2,040,688	2,219,590	75,792	2,295,381
Butte.....	621,361	8,725,279	9,346,640	498,174	9,844,814
Calaveras.....	105,312	2,838,316	2,943,627	59,052	3,002,679
Colusa.....	166,354	1,419,943	1,586,298	124,494	1,710,792
Contra Costa.....	3,143,394	67,616,929	70,760,323	2,947,239	73,707,562
Del Norte.....	47,320	933,092	980,412	40,967	1,021,379
El Dorado.....	302,264	10,939,127	11,241,391	275,806	11,517,197
Fresno.....	2,449,807	28,456,830	30,906,637	1,919,320	32,825,957
Glenn.....	116,415	1,342,420	1,458,835	55,651	1,514,486
Humboldt.....	241,195	5,567,409	5,808,604	426,625	6,235,229
Imperial.....	224,330	4,912,784	5,137,114	587,668	5,724,783
Inyo.....	90,160	2,091,934	2,182,094	62,399	2,244,493
Kern.....	1,689,364	33,706,155	35,395,519	1,836,316	37,231,835
Kings.....	210,548	3,895,801	4,106,349	175,102	4,281,451
Lake.....	205,650	3,006,722	3,212,371	215,093	3,427,464
Lassen.....	166,749	1,185,580	1,352,329	93,762	1,446,090
Los Angeles.....	13,392,683	476,095,273	489,487,955	35,296,402	524,784,358
Madera.....	352,215	5,355,476	5,707,691	208,925	5,916,616
Marin.....	410,022	25,046,287	25,456,309	947,230	26,403,539
Mariposa.....	93,138	1,020,851	1,113,989	42,326	1,156,315
Mendocino.....	199,609	4,881,502	5,081,111	225,452	5,306,563
Merced.....	366,039	7,955,822	8,321,862	535,209	8,857,070
Modoc.....	148,093	520,555	668,648	21,023	689,671
Mono.....	61,895	1,689,983	1,751,879	229,711	1,981,589
Monterey.....	931,144	21,784,481	22,715,625	1,227,702	23,943,327
Napa.....	216,240	9,992,054	10,208,294	436,150	10,644,444
Nevada.....	271,330	6,760,543	7,031,873	220,301	7,252,174
Orange.....	4,498,784	175,017,906	179,516,689	13,241,097	192,757,786
Placer.....	805,023	18,498,539	19,303,562	706,389	20,009,951
Plumas.....	441,414	1,634,578	2,075,992	62,923	2,138,915
Riverside.....	2,303,163	71,031,738	73,334,901	3,195,179	76,530,080
Sacramento.....	1,801,530	51,931,207	53,732,737	3,363,034	57,095,771
San Benito.....	121,378	2,836,616	2,957,994	131,940	3,089,934
San Bernardino.....	3,779,966	68,293,563	72,073,530	5,798,495	77,872,025
San Diego.....	7,248,142	148,599,450	155,847,593	9,408,591	165,256,184
San Francisco.....	2,376,235	56,484,150	58,860,385	5,806,679	64,667,063
San Joaquin.....	1,142,117	23,011,488	24,153,605	1,761,380	25,914,985
San Luis Obispo.....	3,637,941	15,508,495	19,146,435	573,053	19,719,488
San Mateo.....	1,346,019	59,451,921	60,797,939	7,409,440	68,207,380
Santa Barbara.....	703,596	26,135,860	26,839,457	1,936,883	28,776,340
Santa Clara.....	2,768,859	126,589,201	129,358,060	17,931,242	147,289,303
Santa Cruz.....	293,191	16,071,282	16,364,473	639,657	17,004,130
Shasta.....	766,370	7,399,107	8,165,477	467,620	8,633,097
Sierra.....	54,936	294,433	349,369	41,287	390,656
Siskiyou.....	263,915	2,057,843	2,321,758	182,974	2,504,733
Solano.....	702,443	18,582,237	19,284,680	807,371	20,092,051
Sonoma.....	1,060,962	28,975,088	30,036,050	1,421,719	31,457,769
Stanislaus.....	415,494	17,392,005	17,807,500	1,041,606	18,849,105
Sutter.....	170,011	3,677,871	3,847,882	337,192	4,185,073
Tehama.....	217,179	2,361,972	2,579,151	85,490	2,664,641
Trinity.....	32,100	629,063	661,163	32,049	693,212
Tulare.....	589,940	13,248,024	13,837,964	726,158	14,564,122
Tuolumne.....	130,121	3,227,461	3,357,582	115,463	3,473,045
Ventura.....	1,509,620	45,288,805	46,798,426	2,615,410	49,413,836
Yolo.....	516,881	8,049,910	8,566,792	600,520	9,167,312
Yuba.....	241,808	1,935,066	2,176,873	148,140	2,325,014
Totals.....	\$69,224,571	\$1,837,349,347	\$1,906,573,919	\$137,700,616	\$2,044,274,535

a/ Includes the value of the homeowners' exemption but excludes "all other" exemptions.

b/ All state-assessed property is on the secured roll.

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

PROPERTY TAXES

TABLE 11 - ASSESSED VALUE a/ OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1998-99

(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Adelanto	784,370	Canyon Lake	780,001	El Cajon	3,616,214
Agoura Hills	2,153,289	Capitola	899,820	El Centro	1,031,220
Alameda	4,531,013	Carlsbad	7,803,013	El Cerrito	1,342,406
Albany	880,463	Carmel	1,157,800	El Monte	3,167,860
Alhambra	3,553,574	Carpinteria	862,025	El Segundo	5,320,879
Alturas	81,096	Carson	7,513,776	Emeryville	1,403,934
Amador	11,335	Cathedral City	1,616,582	Encinitas	4,730,737
American Canyon	456,898	Ceres	1,026,574	Escalon	267,821
Anaheim	17,133,687	Cerritos	3,903,234	Escondido	5,667,233
Anderson	271,249	Chico	2,669,396	Etna	23,340
Angels	155,719	Chino	3,415,808	Eureka	1,178,762
Antioch	3,904,702	Chino Hills	3,716,897	Exeter	252,189
Apple Valley	2,099,858	Chowchilla	200,139	Fairfax	537,485
Arcadia	4,741,067	Chula Vista	7,135,099	Fairfield	4,428,332
Arcata	598,669	Citrus Heights	3,260,053	Farmersville	130,179
Arroyo Grande	978,305	Claremont	1,749,553	Ferndale	62,884
Artesia	677,253	Clayton	922,801	Fillmore	409,656
Arvin	179,684	Clearlake	429,403	Firebaugh	132,337
Atascadero	1,326,456	Cloverdale	255,574	Folsom	3,346,299
Atherton	2,180,001	Clovis	2,703,455	Fontana	4,291,234
Atwater	564,189	Coachella	420,141	Fort Bragg	345,736
Auburn	841,543	Coalinga	246,856	Fort Jones	20,024
Avalon	353,835	Colfax	67,895	Fortuna	419,109
Avenal	86,965	Colma	261,185	Foster City	3,306,522
Azusa	1,579,394	Colton	1,408,826	Fountain Valley	3,555,707
Bakersfield	9,194,470	Colusa	183,018	Fowler	140,583
Baldwin Park	2,183,851	Commerce	2,552,500	Fremont	17,979,197
Banning	839,308	Compton	2,650,574	Fresno	14,757,565
Barstow	725,295	Concord	6,814,399	Fullerton	6,766,550
Beaumont	341,872	Corcoran	188,521	Galt	648,417
Bell	784,371	Coming	192,979	Gardena	2,560,429
Bellflower	2,158,980	Corona	6,236,794	Garden Grove	5,981,291
Bell Gardens	793,437	Coronado	2,821,036	Gilroy	2,345,947
Belmont	2,236,082	Corte Madera	1,106,711	Glendale	11,416,816
Belvedere	601,388	Costa Mesa	7,159,949	Glendora	2,716,928
Benicia	2,575,327	Cotati	402,934	Gonzales	211,211
Berkeley	6,066,162	Covina	2,234,902	Grand Terrace	447,465
Beverly Hills	9,082,454	Crescent City	181,805	Grass Valley	560,443
Big Bear Lake	1,284,320	Cudahy	372,225	Greenfield	223,147
Biggs	36,366	Culver City	3,585,189	Gridley	133,960
Bishop	234,266	Cupertino	6,035,550	Grover Beach	597,495
Blue Lake	48,484	Cypress	2,939,437	Guadalupe	130,523
Blythe	373,095	Daly City	4,213,191	Gustine	153,306
Bradbury	184,032	Dana Point	3,859,616	Half Moon Bay	1,042,416
Brawley	493,872	Danville	4,751,632	Hanford	1,451,423
Brea	3,565,267	Davis	2,709,660	Hawaiian Gardens	344,540
Brentwood	1,084,628	Delano	585,701	Hawthorne	2,821,729
Brisbane	700,917	Del Mar	920,620	Hayward	7,382,710
Buellton	251,304	Del Rey Oaks	114,048	Healdsburg	657,976
Buena Park	3,791,633	Desert Hot Springs	467,308	Hemet	1,951,028
Burbank	8,999,298	Diamond Bar	3,766,437	Hercules	1,160,437
Burlingame	3,440,826	Dinuba	399,470	Hermosa Beach	1,818,388
Calabasas	2,702,536	Dixon	731,606	Hesperia	2,059,938
Calexico	642,652	Dorris	14,777	Hidden Hills	481,262
California City	364,722	Dos Palos	93,220	Highland	1,323,188
Calimesa	283,736	Downey	4,562,733	Hillsborough	2,933,849
Calipatria	49,605	Duarte	953,890	Hollister	1,366,141
Calistoga	310,309	Dublin	1,931,452	Holtville	106,256
Camarillo	4,575,494	Dunsmuir	59,507	Hughson	102,970
Campbell	2,980,732	East Palo Alto	530,831	Huntington Beach	13,537,766

PROPERTY TAXES

TABLE 11 - ASSESSED VALUE a/ OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1998-99 - Continued
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Huntington Park	1,421,084	Mammoth Lakes	1,151,910	Paradise	1,111,697
Huron	57,140	Manhattan Beach	4,729,630	Paramount	1,676,658
Imperial	223,443	Manteca	1,809,645	Parlier	126,655
Imperial Beach	674,079	Maricopa	15,590	Pasadena	9,589,434
Indian Wells	2,030,543	Marina	669,083	Paso Robles	1,152,637
Indio	1,365,900	Martinez	2,397,535	Patterson	299,261
Industry	3,395,089	Marysville	425,751	Perris	1,113,462
Inglewood	3,748,428	Maywood	488,968	Petaluma	3,658,249
Ione	106,565	McFarland	132,016	Pico Rivera	2,072,995
Irvine	16,760,365	Mendota	147,128	Piedmont	1,408,755
Irwindale	1,052,553	Menlo Park	4,770,204	Pinole	1,030,183
Isleton	23,985	Merced	2,111,140	Pismo Beach	994,948
Jackson	240,635	Millbrae	1,679,071	Pittsburg	2,709,545
Kerman	179,189	Mill Valley	1,733,339	Placentia	2,377,358
King City	437,071	Milpitas	6,906,963	Placerville	493,237
Kingsburg	321,317	Mission Viejo	6,914,564	Pleasant Hill	2,319,646
La Canada-Flintridge	2,449,967	Modesto	7,112,978	Pleasanton	7,760,043
Lafayette	2,590,734	Monrovia	2,008,016	Plymouth	36,719
Laguna Beach	3,765,514	Montague	31,755	Point Arena	23,076
Laguna Hills	2,999,889	Montclair	1,324,879	Pomona	4,720,634
Laguna Niguel	5,881,963	Montebello	2,662,967	Porterville	1,174,734
La Habra	2,343,028	Monterey	2,408,894	Port Hueneme	779,159
La Habra Heights	573,354	Monterey Park	2,940,258	Portola	71,195
Lake Elsinore	1,201,437	Monte Sereno	618,109	Portola Valley	1,005,204
Lake Forest	3,667,774	Moorpark	2,093,898	Poway	3,479,994
Lakeport	258,403	Moraga	1,581,814	Rancho Cucamonga	7,310,246
Lakewood	3,676,688	Moreno Valley	4,611,624	Rancho Mirage	2,822,476
La Mesa	2,516,467	Morgan Hill	2,565,897	Rancho Palos Verdes	4,610,329
La Mirada	2,754,681	Morro Bay	798,304	Red Bluff	436,147
Lancaster	4,254,055	Mountain View	7,706,209	Redding	3,976,358
La Palma	936,979	Mount Shasta	180,558	Redlands	2,980,807
La Puente	914,699	Murrieta	2,287,763	Redondo Beach	5,455,324
La Quinta	2,352,422	Napa	3,806,755	Redwood City	6,966,571
Larkspur	1,352,003	National City	1,515,334	Reedley	549,619
Lathrop	666,182	Needles	173,584	Rialto	2,723,420
La Verne	1,711,993	Nevada City	249,185	Richmond	6,331,540
Lawndale	922,818	Newark	2,826,563	Ridgecrest	839,279
Lemon Grove	825,432	Newman	198,706	Rio Dell	72,272
Lemoore	608,889	Newport Beach	13,638,198	Rio Vista	230,831
Lincoln	467,636	Norco	1,023,375	Ripon	503,254
Lindsay	207,528	Norwalk	3,044,220	Riverbank	500,953
Live Oak	113,700	Novato	3,902,249	Riverside	10,253,345
Livermore	5,281,562	Oakdale	767,668	Rocklin	1,939,264
Livingston	244,642	Oakland	18,597,981	Rohnert Park	2,212,077
Lodi	2,607,916	Oceanside	7,057,219	Rolling Hills	631,358
Loma Linda	759,635	Ojai	558,125	Rolling Hills Estates	1,214,186
Lomita	914,654	Ontario	8,669,415	Rosemead	1,729,588
Lompoc	1,230,888	Orange	8,129,480	Roseville	6,011,596
Long Beach	20,770,141	Orange Cove	86,473	Ross	539,551
Loomis	348,774	Orinda	2,255,719	Sacramento	17,785,401
Los Alamitos	846,322	Orland	184,620	St. Helena	668,189
Los Altos	3,745,585	Oroville	528,686	Salinas	4,726,192
Los Altos Hills	1,870,800	Oxnard	6,412,499	San Anselmo	1,065,446
Los Angeles	190,404,300	Pacifica	2,045,501	San Bernardino	5,482,741
Los Banos	805,242	Pacific Grove	1,189,379	San Bruno	2,534,098
Los Gatos	3,552,339	Palmdale	4,705,706	San Carlos	3,237,035
Loyalton	20,879	Palm Desert	5,395,053	San Clemente	4,175,556
Lynwood	1,425,802	Palm Springs	4,043,357	Sand City	114,743
Madera	1,054,403	Palo Alto	9,649,906	San Diego	73,830,897
Malibu	3,791,671	Palos Verdes Estates	2,539,429	San Dimas	2,237,913

PROPERTY TAXES

TABLE 11 - ASSESSED VALUE ^{a/} OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1998-99 - Concluded
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
San Fernando	779,995	Simi Valley	6,388,718	Vernon	2,421,177
San Francisco	62,290,828	Solana Beach	1,563,245	Victorville	2,634,519
San Gabriel	1,795,973	Soledad	204,083	Villa Park	696,007
Sanger	471,370	Solvang	502,614	Visalia	4,000,460
San Jacinto	750,972	Sonoma	787,147	Vista	3,885,298
San Joaquin	35,488	Sonora	281,062	Walnut	2,117,287
San Jose	58,376,552	South El Monte	983,141	Walnut Creek	6,604,442
San Juan Bautista	69,790	South Gate	2,728,310	Wasco	255,012
San Juan Capistrano	2,711,020	South Lake Tahoe	1,983,909	Waterford	176,743
San Leandro	4,968,681	South Pasadena	1,607,918	Watsonville	1,532,930
San Luis Obispo	2,717,145	South San Francisco	5,537,467	Weed	82,320
San Marcos	2,752,698	Stanton	1,034,694	West Covina	4,509,238
San Marino	2,058,611	Stockton	8,573,971	West Hollywood	2,936,330
San Mateo	8,009,762	Suisun	930,852	Westlake Village	1,298,766
San Pablo	771,709	Sunnyvale	13,255,210	Westminster	3,438,231
San Rafael	5,152,752	Susanville	335,588	Westmorland	29,035
San Ramon	5,272,825	Sutter Creek	136,297	West Sacramento	1,864,353
Santa Ana	10,693,765	Taft	204,160	Wheatland	49,315
Santa Barbara	7,090,305	Tehachapi	226,210	Whittier	3,882,840
Santa Clara	13,246,833	Tehama	12,629	Williams	139,538
Santa Clarita	9,092,761	Temecula	3,421,652	Willits	212,158
Santa Cruz	3,482,986	Temple City	1,569,758	Willows	162,911
Santa Fe Springs	2,971,018	Thousand Oaks	11,031,896	Windsor	1,311,504
Santa Maria	2,875,655	Tiburon	1,655,766	Winters	210,988
Santa Monica	10,279,933	Torrance	12,625,367	Woodlake	95,576
Santa Paula	858,536	Tracy	2,755,284	Woodland	2,273,504
Santa Rosa	8,899,825	Trinidad	31,145	Woodside	1,583,275
Santee	2,100,702	Truckee	1,715,922	Yorba Linda	4,845,683
Saratoga	4,427,253	Tulare	1,559,319	Yountville	175,080
Sausalito	1,281,138	Tulelake	17,061	Yreka	330,950
Scotts Valley	1,221,795	Turlock	2,128,830	Yuba City	1,529,202
Seal Beach	1,866,563	Tustin	4,105,096	Yucaipa	1,386,207
Seaside	779,199	Twentynine Palms	409,877	Yucca Valley	716,641
Sebastopol	495,564	Ukiah	673,828	GRAND TOTALS	\$1,575,087,412
Selma	484,265	Union City	3,516,676		
Shafter	293,152	Upland	3,372,981		
Shasta Lake	239,528	Vacaville	4,411,210		
Sierra Madre	752,231	Vallejo	4,354,779		
Signal Hill	901,875	Ventura	5,765,836		

^{a/} These values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the State for them.

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

PROPERTY TAXES

TABLE 12A - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, 1998-99
(In thousands of dollars)

Type of company 1	Assessed value 2
UNDER PROVISIONS OF SECTION 751 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph	
Local Exchange Carriers	\$21,156,608
Interexchange Carriers	4,978,362
Cellular Carriers	3,136,044
Radio-Telephone Carriers	2,456
Subtotal	\$29,273,472
Gas and electric	36,798,223
Intercounty pipelines, flumes, canals, ditches and aqueducts	1,025,325
Car	25,845
Railroad	2,101,707
Total	\$69,224,571
UNDER PRIVATE CAR TAX LAW	
Private cars	595,587
Grand total	\$69,820,159

TABLE 12B - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1998-99
(In thousands of dollars)

Name of company 1	Assessed value 2
TELEPHONE AND TELEGRAPH COMPANIES	
Airtouch Cellular - San Diego	\$126,968
Airtouch Cellular (Los Angeles SMSA, Ltd.)	596,667
Airtouch Cellular (Sacramento Valley, L.P.)	128,843
AT&T Communications	1,665,878
AT&T Wireless Services of California, Inc.	184,062
Bay Area Cellular Telephone Company	157,062
Brooks Fiber Communications of San Jose	64,680
Citizens Telecommunications Company of California	204,329
Cox California PCS, L.P.	250,587
Fresno MSA Limited Partnership	84,792
GST Telecom California, Inc.	76,448
GTE California, Inc.	4,611,667
GTE Mobilnet of California, L.P.	269,685
GTE Mobilnet of San Diego	87,518
ICG Access Services, Inc.	86,000
Los Angeles Cellular Telephone Company	330,209
MCI Metro Access Transmission Services, Inc.	93,840
MCI Telecommunications Corporation	814,132
Metropolitan Fiber Systems of California, Inc.	252,829
Nextel of California, Inc.	392,135
Pacific Bell	15,952,364
QWEST Communications Corporation	190,866
Roseville Telephone Company	180,875
Sprint Communications Company, L.P.	606,849
Sprint PCS (formerly Sprint Spectrum, L.P.)	277,580
TCG Los Angeles	76,400
TCG Northern California (formerly TCG San Francisco)	61,900
Worldcom Network Services, Inc.	204,820
WorldCom Technologies, Inc.	53,270
277 companies with an assessed value of less than \$53,000,000 each	1,190,217
Total for telephone and telegraph companies a/	\$29,273,472

a/ Includes 22 local exchange carriers, 197 interexchange carriers, 71 cellular carriers, and 16 radio-telephone carriers.
NOTE: Detail may not add to total due to rounding.

PROPERTY TAXES

**TABLE 12B - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1998-99 - Continued**
(In thousands of dollars)

Name of company 1	Assessed value 2
GAS AND ELECTRIC COMPANIES	
Anza Electric Cooperative, Inc.	\$11,506
Arizona Electric Power Cooperative, Inc.	130
Arizona Public Service Company	3,430
Kern River Gas Transmission Company	195,907
Kirkwood Gas and Electric Company	2,568
Mojave Pipeline Company	161,560
Pacific Gas and Electric Company	17,981,911
PacifiCorp	184,965
Plumas-Sierra Rural Electric Cooperative	21,138
San Diego Gas and Electric Company	3,347,907
Sierra Pacific Power Company	178,208
Southern California Edison Company	11,087,735
Southern California Gas Company	3,062,958
Southern California Water Company	313,653
Southwest Gas Corporation	104,150
Standard Pacific Gas Line, Inc.	23,900
Surprise Valley Electrification Corporation	12,203
Tuscarora Gas Transmission Company	88,202
Valley Electric Association, Inc.	45
Washington Water Power Company	12,400
West Coast Gas Company, Inc.	861
Wild Goose Storage, Inc.	2,886
Total for gas and electric companies	\$36,798,223
INTERCOUNTY PIPE LINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS b/	
All American Pipeline Company	\$105,500
ARCO Pipeline Company	45,805
California Gas Gathering, Inc.	220
CALNEV Pipe Line Company	53,500
Calpine Pipeline Company (formerly LFC Pipeline Corporation)	4,730
Celeron Gathering Corporation	25,200
Chevron Pipeline Company	28,803
Chevron USA, INC.	44,800
City of Riverside	3,726
Exxon Corporation	1,560
Golden West Refining Company	6,369
Great Western Pipeline Company, Inc.	9,920
Homestake Mining Company of California	5,940
Kings County Canal Company	808
Mobil Pacific Pipeline Company	6,600
Natomas Central Mutual Water Company	131
North American Chemical Company	1,760
San Ardo Pipeline	9,730
San Luis Canal Company	4,950
Shell California Pipeline Company	42,625
Shell Oil Company	15,625
Standard Gas Company	736
S.F.P.P., L.P.	296,942
Texaco California Pipelines, Inc.	3,850
Texaco Exploration and Production, Inc.	6,840
Texaco Trading and Transportation, Inc.	110,538
Tosco Corporation	877
Union Island Pipeline Company	4,790
Unocap	33,750
West Coast Pipe Lines	148,700
Total for intercounty pipe lines, etc.	\$1,025,325

b/ All other taxable property owned by these companies is locally assessed.

PROPERTY TAXES

**TABLE 12B - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1998-99 - Concluded**
(In thousands of dollars)

Name of company 1	Assessed value 2
CAR COMPANIES c/	
General American Transportation Corporation	\$13,467
TTX Company	12,145
Union Tank Car Company	233
Total for car companies	\$25,845
RAILROAD COMPANIES	
Alameda Belt Line	\$9,935
Almanor Railroad Company	232
Amador Central Railroad Company	193
Arizona and California Railroad Company, L.P.	6,057
Burlington Northern and Santa Fe Railway Company	544,423
California Northern Railroad	3,938
California Western Railroad, Inc.	1,410
Central California Traction Company	4,886
Central Oregon and Pacific Railroad	2,816
Lake County Railroad (formerly The Great Western Railway Company of Oregon) .	182
McCloud Railway Company, a Subsidiary of 4-Rails, Inc.	1,881
Modesto and Empire Traction Company	20,201
Napa Valley Wine Train, Inc.	9,584
The Oakland Terminal Railway	5,180
Parr Terminal Railroad	402
San Diego and Arizona Eastern Railway Company	1,119
San Diego and Imperial Valley Railroad Company	2,485
San Joaquin Valley Railroad Company	12,075
Santa Cruz Big Trees and Pacific Railway Company	661
Santa Maria Valley Railroad Company	2,108
Sierra Railroad Company	577
Stockton Terminal and Eastern Railroad	8,756
Trona Railway Company	11,144
Tulare Valley Railroad	2,100
Union Pacific Railroad Company	1,444,791
Ventura County Railway Company	3,266
Yolo Shortline Railroad Company	473
Yreka Western Railroad Company	831
Total for railroad companies	\$2,101,707

c/ Property at fixed locations which is not subject to the private car tax. Excludes the value of private cars operated on the railroads, for which see Table 17A.

TABLE 13 - Discontinued.

In previous reports this table presented data on assessment ratios, "Collier factors" and coefficients of dispersion.

PROPERTY TAXES

TABLE 14 - 1997-98 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE

(Levies and assessed values in thousands of dollars)

County	Net taxable a/ assessed value	Property tax allocations and levies b/					Average tax rate	
		City	County c/	School c/	Other d/ district	Total d/	1997-98	1996-97
1	2	3	4	5	6	7	8	9
Alameda.....	\$86,087,131	\$199,686	\$148,185	\$440,920	\$205,796	\$994,587	1.155 %	1.143 %
Alpine.....	217,988	-	1,401	576	203	2,180	1.000	1.000
Amador.....	2,236,314	948	7,424	13,586	405	22,363	1.000	1.000
Butte.....	9,254,233	5,260	12,747	62,129	15,611	95,747	1.035	1.040
Calaveras.....	2,816,113	139	5,530	19,493	3,968	29,130	1.034	1.045
Colusa.....	1,635,971	796	4,672	9,608	1,284	16,360	1.000	1.013
Contra Costa.....	68,870,327	65,269	95,429	361,895	221,966	744,559	1.081	1.079
Del Norte.....	959,906	95	1,827	6,161	1,525	9,608	1.001	1.001
El Dorado.....	10,703,982	3,381	25,969	54,324	26,828	110,502	1.032	1.024
Fresno.....	31,373,263	43,537	44,395	218,782	44,421	351,135	1.119	1.113
Glenn.....	1,426,579	925	3,071	9,725	657	14,378	1.008	1.016
Humboldt.....	5,824,167	1,793	11,864	36,686	8,314	58,657	1.007	1.012
Imperial.....	5,605,703	4,650	12,604	37,257	6,922	61,433	1.096	1.086
Inyo.....	2,285,042	274	6,862	14,210	1,540	22,886	1.002	1.002
Kern.....	37,986,605	20,900	108,410	240,089	47,302	416,701	1.097	1.076
Kings.....	4,053,074	2,620	10,495	23,803	5,540	42,458	1.048	1.044
Lake.....	3,283,929	981	8,113	18,804	5,292	33,190	1.011	1.010
Lassen.....	1,410,110	555	2,921	10,701	707	14,884	1.056	1.042
Los Angeles.....	505,809,859	875,903	1,252,187	2,248,762	959,524	5,336,376	1.055	1.053
Madera.....	5,540,801	1,616	8,774	41,026	4,830	56,246	1.015	1.021
Marin.....	24,655,083	29,224	46,760	141,350	34,351	251,685	1.021	1.019
Mariposa.....	1,097,914	-	2,851	7,548	579	10,978	1.000	1.000
Mendocino.....	4,950,804	945	13,771	31,682	6,008	52,406	1.059	1.060
Merced.....	8,284,640	5,434	19,113	51,802	7,465	83,814	1.012	1.011
Modoc.....	653,371	222	1,766	4,165	381	6,534	1.000	1.009
Mono.....	1,918,913	589	6,168	8,292	4,630	19,679	1.026	1.026
Monterey.....	22,385,680	16,195	37,529	140,627	34,003	228,354	1.020	1.020
Napa.....	9,887,553	10,071	22,166	65,379	3,632	101,248	1.024	1.023
Nevada.....	6,776,047	4,301	10,503	40,769	13,142	68,715	1.014	1.024
Orange.....	179,289,394	203,103	122,339	1,140,205	407,980	1,873,627	1.045	1.043
Placer.....	18,218,879	11,887	37,256	118,378	22,319	189,840	1.042	1.040
Plumas.....	2,005,408	141	4,470	13,139	2,317	20,067	1.001	1.001
Riverside.....	73,424,219	49,377	104,418	384,163	268,133	806,091	1.098	1.090
Sacramento.....	53,033,159	52,668	105,606	273,969	115,865	548,108	1.034	1.031
San Benito.....	2,765,874	720	3,682	17,786	8,093	30,281	1.095	1.086
San Bernardino.....	74,102,189	56,948	100,655	365,818	281,165	804,586	1.086	1.086
San Diego.....	149,882,363	200,840	227,706	1,006,073	160,387	1,595,006	1.064	1.065
San Francisco.....	58,595,583	-	450,947	189,453	56,542	696,942	1.189	1.174
San Joaquin.....	24,627,328	27,520	56,088	139,353	24,301	247,262	1.004	1.009
San Luis Obispo.....	18,767,095	12,980	48,457	135,200	9,481	206,118	1.098	1.100
San Mateo.....	61,897,998	67,727	94,835	394,464	78,008	635,034	1.026	1.014
Santa Barbara.....	26,637,639	13,396	53,704	163,522	42,392	273,014	1.025	1.024
Santa Clara.....	131,406,083	121,586	213,091	870,194	235,007	1,439,878	1.096	1.092
Santa Cruz.....	15,839,405	9,542	24,948	96,310	32,071	162,871	1.028	1.022
Shasta.....	8,158,185	5,762	12,046	60,062	10,314	88,184	1.081	1.090
Sierra.....	362,150	26	2,015	1,218	372	3,631	1.003	1.003
Siskiyou.....	2,371,593	1,438	5,481	16,017	1,004	23,940	1.009	1.007
Solano.....	18,769,526	28,396	34,766	92,638	49,656	205,456	1.095	1.062
Sonoma.....	29,202,499	20,362	67,543	195,225	36,002	319,132	1.093	1.079
Stanislaus.....	18,011,388	12,156	22,024	144,271	11,227	189,678	1.053	1.051
Sutter.....	3,976,575	2,890	7,308	25,183	4,388	39,769	1.000	1.005
Tehama.....	2,502,314	1,118	6,461	16,829	866	25,274	1.010	1.010
Trinity.....	660,045	-	1,994	4,295	331	6,620	1.003	1.004
Tulare.....	13,676,667	7,942	29,558	84,326	15,727	137,553	1.006	1.009
Tuolumne.....	3,302,922	252	9,807	20,862	2,414	33,335	1.009	1.010
Ventura.....	46,620,227	37,525	81,785	258,296	114,464	492,070	1.055	1.047
Yolo.....	8,445,678	15,348	8,544	49,783	13,327	87,002	1.030	1.026
Yuba.....	2,182,669	829	4,825	14,315	2,199	22,168	1.016	1.020
TOTAL.....	\$1,916,726,156	\$2,258,788	\$3,875,866	\$10,651,498	\$3,673,178	\$20,459,330	1.067 %	1.063 %

a/ These are the assessed values on which general property taxes were actually levied in 1997-98. Excluded are exemptions totaling \$89,878,418,000 as follows: homeowners', \$35,902,715,000; all other, \$53,975,703,000.

b/ The county levies at a rate of 1 percent of assessed value have been allocated among the jurisdictions receiving a portion of those levies. Excluded are the State reimbursements to local governments of \$383,236,000 for the homeowners' exemption described in footnote a.

c/ County levies for school purposes, such as junior college tuition and countywide school levies, are included with school levies.

d/ Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.

PROPERTY TAXES

TABLE 15 - 1997-98 GENERAL PROPERTY TAX DOLLAR a/, BY COUNTY

County	Property tax dollars				
	City	County b/	School purpose b/	Other districts	Total
1	2	3	4	5	6
Alameda.....	\$.20	\$.15	\$.44	\$.21	\$1.00
Alpine.....	-	.64	.27	.09	1.00
Amador.....	.04	.33	.61	.02	1.00
Butte.....	.06	.13	.65	.16	1.00
Calaveras.....	.00	.19	.67	.14	1.00
Colusa.....	.05	.28	.59	.08	1.00
Contra Costa.....	.09	.13	.48	.30	1.00
Del Norte.....	.01	.19	.64	.16	1.00
El Dorado.....	.03	.24	.49	.24	1.00
Fresno.....	.12	.13	.62	.13	1.00
Glenn.....	.06	.21	.68	.05	1.00
Humboldt.....	.03	.20	.63	.14	1.00
Imperial.....	.08	.20	.61	.11	1.00
Inyo.....	.01	.30	.62	.07	1.00
Kern.....	.05	.26	.58	.11	1.00
Kings.....	.06	.25	.56	.13	1.00
Lake.....	.03	.24	.57	.16	1.00
Lassen.....	.04	.19	.72	.05	1.00
Los Angeles.....	.16	.24	.42	.18	1.00
Madera.....	.03	.16	.73	.08	1.00
Marin.....	.12	.18	.56	.14	1.00
Mariposa.....	-	.26	.69	.05	1.00
Mendocino.....	.02	.26	.60	.12	1.00
Merced.....	.06	.23	.62	.09	1.00
Modoc.....	.03	.27	.64	.06	1.00
Mono.....	.03	.31	.42	.24	1.00
Monterey.....	.07	.16	.62	.15	1.00
Napa.....	.10	.22	.64	.04	1.00
Nevada.....	.06	.15	.60	.19	1.00
Orange.....	.11	.06	.61	.22	1.00
Placer.....	.06	.20	.62	.12	1.00
Plumas.....	.01	.22	.65	.12	1.00
Riverside.....	.06	.13	.48	.33	1.00
Sacramento.....	.10	.19	.50	.21	1.00
San Benito.....	.02	.12	.59	.27	1.00
San Bernardino.....	.07	.13	.45	.35	1.00
San Diego.....	.13	.14	.63	.10	1.00
San Francisco.....	-	.65	.27	.08	1.00
San Joaquin.....	.11	.23	.56	.10	1.00
San Luis Obispo.....	.06	.23	.66	.05	1.00
San Mateo.....	.11	.15	.62	.12	1.00
Santa Barbara.....	.05	.20	.60	.15	1.00
Santa Clara.....	.08	.15	.61	.16	1.00
Santa Cruz.....	.06	.15	.59	.20	1.00
Shasta.....	.06	.14	.68	.12	1.00
Sierra.....	.01	.55	.34	.10	1.00
Siskiyou.....	.06	.23	.67	.04	1.00
Solano.....	.14	.17	.45	.24	1.00
Sonoma.....	.07	.21	.61	.11	1.00
Stanislaus.....	.06	.12	.76	.06	1.00
Sutter.....	.07	.19	.63	.11	1.00
Tehama.....	.04	.26	.67	.03	1.00
Trinity.....	-	.30	.65	.05	1.00
Tulare.....	.06	.22	.61	.11	1.00
Tuolumne.....	.01	.29	.63	.07	1.00
Ventura.....	.08	.17	.52	.23	1.00
Yolo.....	.18	.10	.57	.15	1.00
Yuba.....	.04	.22	.64	.10	1.00
TOTAL.....	\$.11	\$.19	\$.52	\$.18	\$1.00

a/ Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (e.g. per parcel).
b/ County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

PROPERTY TAXES

TABLE 16A - TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 1997

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate a/	Net revenue (In thousands)	Rate a/	Net revenue (In thousands)
1	2	3	4	5	6
1997	\$867.7	2.9 %	\$26,282	-	-
1996	920.9	2.9	26,707	-	-
1995	945.3	2.9	27,415	-	-
1994	1,103.1	2.9	31,991	-	-
1993	1,272.3	2.9	36,897	-	-
1992	902.4	2.9	26,170	-	-
1991	661.8	2.9	19,192	-	-
1990	890.5	2.9	24,937	-	-
1989	762.7	2.9	21,731	-	-
1988	669.2	2.9	20,014	-	-
1987	577.2	2.9	16,828	-	-
1986	451.8	2.9	14,009	-	-
1985	396.5	2.9	12,155	-	-
1984	425.0	2.9	13,144	-	-
1983	400.5	2.9	12,045	- b/	\$81
1982	296.1	2.9	9,004	5.2 %	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 c/	6.0	23,822 c/	0.5	1,985 c/

a/ In effect for the year. The rate is set annually in December.

b/ A sunset provision terminated the reserve fund tax at the end of 1982.

c/ This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B - TIMBER PRODUCTION a/ STATISTICS, BY COUNTY, 1997

County	Net volume b/ (In millions of board feet)	Market value c/ (In thousands)	County	Net volume b/ (In millions of board feet)	Market value c/ (In thousands)
1	2	3	1	2	3
Alpine.....	3.7	\$423	Placer.....	51.2	16,381
Amador.....	20.1	5,903	Plumas.....	147.8	46,098
Butte.....	91.6	32,603	San Mateo.....	8.0	3,575
Calaveras.....	61.1	20,184	Santa Clara.....	1.2	511
Del Norte.....	46.7	23,819	Santa Cruz.....	26.5	10,450
El Dorado.....	91.9	27,050	Shasta.....	151.0	47,345
Fresno.....	23.2	6,146	Sierra.....	43.4	12,964
Glenn.....	18.9	6,885	Siskiyou.....	250.8	83,428
Humboldt.....	531.2	238,011	Sonoma.....	31.7	11,137
Kern.....	1.7	354	Tehama.....	113.0	39,713
Lake.....	15.2	4,105	Trinity.....	98.5	34,025
Lassen.....	52.3	17,422	Tulare.....	9.3	2,177
Madera.....	10.0	2,413	Tuolumne.....	90.1	26,357
Mariposa.....	4.8	1,152	Yuba.....	41.0	14,917
Mendocino.....	243.9	94,773	Other d/.....	0.9	684
Modoc.....	41.9	13,886	TOTAL	2,399.7	\$867,735
Mono.....	0.5	226			
Napa.....	0.8	233			
Nevada.....	75.8	22,390			

a/ Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b/ Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c/ Value of the timber immediately before cutting.

d/ Includes timber harvested in Alameda, Colusa, Contra Costa, Inyo, Los Angeles, Merced, Monterey, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, Stanislaus, and Ventura counties.

PROPERTY TAXES

TABLE 17A - ASSESSED VALUE ^{a/} OF PRIVATE CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 1998-99

Name of company 1	Assessed value ^{a/} (In thousands) 2	Amount of tax 3
PRIVATE CARS		
ACE Cogeneration Company	\$2,056	\$21,853
ACF Industries, Inc.	12,691	134,907
ADM Transportation Company	12,182	129,490
Ag Processing, Inc.	3,525	37,471
APL Land Transport Services, Inc.	4,027	42,809
ARCO Products Company	3,465	36,833
BASF Corporation	1,660	17,646
BHP Copper, Inc.	1,474	15,671
Cargill, Inc.	15,061	160,102
Cargill, Inc. (CGD Division)	1,935	20,564
Celtran, Inc.	1,279	13,594
CGTX, Inc.	1,814	19,281
Chevron Chemical Company	4,397	46,735
Chevron USA, Inc.	3,756	39,929
Chicago Freight Car Leasing Company	6,676	70,963
Crystal Car Line, Inc.	2,339	24,862
The Dow Chemical Company	5,540	58,887
E. I. du Pont de Nemours and Company	1,090	11,585
Eastman Chemical Company, Inc.	1,977	21,019
ECDC Environmental, L.C.	2,297	24,417
Enterprise Products Company	1,814	19,286
Equistar Chemicals, L.P. (formerly Millennium Inc.)	2,952	31,376
Exxon Corporation (dba Exxon Chemical Americas)	3,959	42,081
Exxon Corporation (dba Exxon Company, USA)	1,029	10,944
Farmers Commodities Transportation Company	3,763	40,002
Farmland Industries, Inc.	2,101	22,337
First Union Rail	7,387	78,528
FMC Corporation	1,151	12,232
Formosa Transrail Corporation (formerly Formosa Plastics Corporation, USA)	3,436	36,529
GATX Capital Corporation	1,865	19,823
General American Transportation Corporation	60,318	641,184
General Electric Railcar Services Corporation	19,321	205,387
The GEON Company	1,321	14,039
Helm Financial Corporation	1,495	15,893
MHC, Inc.	986	10,480
Minnesota Corn Processors, Inc. (Bulk Products Division)	8,390	89,184
Mobil Oil Corporation	9,291	98,760
Montell USA, Inc.	2,059	21,883
Nevada Cement Company	987	10,495
North American Chemical Company	25,856	274,852
North Star Steel Company	1,477	15,698
Occidental Chemical Corporation	1,342	14,267
Phillips Petroleum Company	3,028	32,182
PLM International, Inc.	930	9,887
Procor, Ltd.	4,042	42,966
Rail Box Company	7,348	78,108
Railcar Associates, L.P.	8,432	89,635
Railcar Leasing, L.L.C.	19,301	205,174
Shell Oil Company (Western Tax Region)	1,020	10,847
Solvay Minerals, Inc.	2,516	26,747
Solvay Polymers, Inc.	3,527	37,494
A.E. Staley Manufacturing Company	2,057	21,866
Suburban Propane, L.P.	1,099	11,684
Transportation Equipment, Inc.	1,291	13,724
Trinity Industries Leasing Company	5,891	62,618
TTX Company	209,847	2,230,670
Union Carbide Corporation	2,627	27,920
Union Tank Car Company	42,340	450,077
U.S. Borax, Inc.	2,781	29,557
223 other companies with an assessed value under \$900,000 each	25,969	276,057
Totals for private cars	\$595,587	\$6,331,093

^{a/} 1998-99 assessed values were set at 86.12 percent of market value.

PROPERTY TAXES

TABLE 17B - PRIVATE CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-40 TO 1998-99

Fiscal year 1	Average number of cars 2	Assessed value a/ (In thousands) 3	Average assessed value per car a/ 4	Tax rate per \$100 assessed value b/ 5	Amount of tax c/ (In thousands) 6
1998-99	24,707	\$595,587	\$24,106	1.063	\$6,331
1997-98	24,268	584,153	24,071	1.058	6,180
1996-97	23,834	583,191	24,469	1.058	6,170
1995-96	22,472	489,453	21,781	1.055	5,164
1994-95	22,532	583,598	25,901	1.054	6,151
1993-94	21,206	508,150	23,963	1.056	5,366
1992-93	21,971	513,828	23,387	1.054	5,416
1991-92	22,172	492,304	22,204	1.056	5,199
1990-91	22,290	467,257	20,963	1.060	4,953
1989-90	22,190	371,014	16,720	1.063	3,944
1988-89	21,178	328,270	15,501	1.069	3,509
1987-88	19,521	410,765	21,042	1.074	4,412
1986-87	20,990	439,754	20,951	1.086	4,776
1985-86	21,159	407,506	19,259	1.102	4,491
1984-85	21,526	515,750	23,959	1.115	5,751
1983-84	22,596	554,614	24,545	1.119	6,206
1982-83	18,688	581,697	31,127	1.13	6,573
1981-82	16,142	528,235	32,724	1.14	6,022
1980-81	16,143	109,696	6,795	4.62	5,068
1979-80	14,514	90,701	6,249	4.70	4,263
1978-79	17,483	87,393	4,999	4.85	4,239
1977-78	18,388	78,154	4,213	11.19	8,754
1976-77	18,962	78,660	4,148	11.33	8,915
1975-76	18,003	75,652	4,202	11.24	8,505
1974-75	18,648	71,251	3,801	11.15	7,946
1973-74	17,111	64,101	3,681	11.44	7,334
1972-73	15,157	50,255	3,316	11.43	5,701
1971-72	14,977	44,196	2,951	10.85	4,552
1970-71	15,091	41,766	2,768	9.93	4,148
1969-70	15,088	39,809	2,638	9.39	3,739
1968-69	14,756	43,421	2,943	8.90	3,865
1967-68	14,559	37,627	2,584	7.79	2,931
1966-67	13,872	32,986	2,378	7.51	2,477
1965-66	14,436	30,243	2,095	7.29	2,205
1964-65	14,534	28,855	1,985	6.99	2,017
1963-64	14,562	26,679	1,832	6.92	1,846
1962-63	15,639	26,506	1,695	6.82	1,808
1961-62	16,182	26,807	1,657	6.54	1,753
1960-61	16,055	25,894	1,613	6.44	1,668
1959-60	15,953	25,848	1,620	6.24	1,613
1958-59	16,867	30,573	1,813	5.60	1,712
1957-58	17,108	29,826	1,743	5.33	1,590
1956-57	17,168	27,435	1,598	5.19	1,424
1955-56	17,644	26,136	1,481	5.09	1,330
1954-55	17,993	26,534	1,475	4.90	1,301
1953-54	17,092	25,378	1,485	4.81	1,222
1952-53	16,051	23,524	1,466	4.79	1,127
1951-52	16,511	21,974	1,331	4.95	1,089
1950-51	17,068	19,186	1,124	4.64	891
1945-50	16,382	17,426 ^{d/}	1,064	3.99	3,510
1940-45	13,259	12,630 ^{d/}	953	3.63	2,286
1938-40	13,734	11,579 ^{d/}	843	3.66	848 ^{e/}

a/ Includes materials and supplies held, stored, or used in the State for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-89, assessed values have been set at percentages ranging from 68 percent to 87.75 percent of market value.

b/ Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82 and the tax rate was adjusted downward proportionately.

c/ Includes interest, penalties and escape assessments from prior years.

d/ Average total assessed value for the period.

e/ The private car tax was first imposed in 1938. Prior to 1938 private cars were subject to local taxation and were assessed in the same manner as utility property.

SALES AND USE TAXES

TABLE 18 - STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-35 TO 1997-98
(Collections in thousands of dollars)

Fiscal year 1	Collections a/			Number of outstanding permits c/ 5
	Taxes 2	Fees b/ 3	Total 4	
1997-98	\$17,765,162	\$536	\$17,765,698	973,786
1996-97	16,676,098	847	16,676,945	986,439
1995-96	15,851,326	1,227	15,852,553	992,019
1994-95	14,798,018	1,459	14,799,478	998,970
1993-94	14,070,021 d/	1,551	14,071,571 d/	992,172
1992-93	15,219,095	1,515	15,220,611	987,455
1991-92	14,988,495 d/	1,637	14,990,132 d/	962,893 e/
1990-91	13,416,482	1,641	13,418,122	931,433
1989-90	13,564,696	1,307	13,566,003	902,465
1988-89	12,647,397	1,750	12,649,147	874,129
1987-88	11,662,040	1,931	11,663,971	866,266
1986-87	10,901,096	875	10,901,971	843,526
1985-86	10,317,990	574	10,318,564	815,783
1984-85	9,797,612	501	9,798,113	784,248
1983-84	8,797,924	498	8,798,422	764,366
1982-83	7,795,554	475	7,796,029	763,685
1981-82	7,689,139	448	7,689,587	724,352
1980-81	7,131,482	409	7,131,891	673,876
1979-80	6,658,425	365	6,658,790	658,822
1978-79	5,810,484	310	5,810,794	634,758
1977-78	5,028,658	308	5,028,966	598,477
1976-77	4,311,426	272	4,311,698	571,659
1975-76	3,737,838	252	3,738,090	536,545
1974-75	3,372,966	231	3,373,197	510,232
1973-74	2,673,570 d/	205	2,673,775 d/	484,655
1972-73	2,197,083 d/	193	2,197,276 d/	472,457
1971-72	1,991,992	193	1,992,185	452,033
1970-71	1,796,956	186	1,797,142	437,731
1969-70	1,751,658	171	1,751,829	420,766
1968-69	1,634,612	156	1,634,768	412,563
1967-68	1,389,943 d/	145	1,390,088 d/	399,100
1966-67	1,053,251	138	1,053,389	395,321
1965-66	1,096,165 f/	145	1,096,310 f/	389,115
1964-65	939,651	146	939,797	377,746
1963-64	876,946	128	877,074	369,261
1962-63	813,313	120	813,433	360,976
1961-62	749,375	117	749,492	353,520
1960-61	710,931	119	711,050	351,727
1955-60 g/.....	3,110,503	540	3,111,043	326,124
1950-55	2,233,631	509	2,234,140	289,620
1945-50	1,316,653 d/	615	1,317,268 d/	270,231
1940-45	665,100 d/	303	665,403 d/	179,067
1935-40	426,422 d/	518 h/	426,940 d/	186,473 i/
1933-35	89,661 d/	282	89,943 d/	185,748

a/ Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund and the Local Public Safety Fund.

b/ The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50.

c/ As of December 31 for each fiscal year.

d/ The state sales tax was first imposed August 1, 1933 at a rate of 2-1/2 percent. Effective July 1, 1935, the tax rate was increased to 3 percent; sales of food for home consumption, except when served as meals, were exempted; and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2-1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3-3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4-3/4 percent. On October 1, 1973 the state tax rate was reduced to 3-3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4-3/4 percent. Effective July 15, 1991, the tax rate was increased to 5-1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent.

e/ Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.

f/ Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.

g/ The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962. See Table 23 for details.

h/ All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.

i/ Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.

SALES AND USE TAXES

TABLE 19 - STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 1997-98

Type of business 1	Taxable transactions a/			Number of permits on June 30, 1998 b/ 5
	Amount (In thousands) 2	Percent of total 3	Percent change from year to year 4	
Retail Stores				
Women's apparel	\$3,037,639	.87 %	0.8 %	9,322
Men's apparel	1,701,606	.49	9.2	2,631
Family apparel	5,137,059	1.47	7.6	10,043
Shoes	1,910,637	.55	0.9	4,318
Apparel stores group	11,786,941	3.37	4.9	26,314
General merchandise stores	32,127,671	9.17	6.1	7,143
Drug stores c/	5,062,236	1.45	0.3	4,287
General merchandise group	37,189,907	10.62	5.2	11,430
Gifts, art goods, and novelties	1,447,954	.41	7.1	9,119
Sporting goods	2,811,098	.80	3.6	6,129
Florists	834,506	.24	5.0	4,739
Photographic equipment and supplies	810,249	.23	6.8	1,397
Musical instruments	1,579,094	.45	2.4	2,588
Stationery and books	3,837,438	1.10	4.6	8,328
Jewelry	1,530,272	.44	11.5	7,009
Office, store, and school supplies	11,035,380	3.15	11.2	13,418
Other specialties	11,013,295	3.15	6.7	75,683
Specialty stores group	34,899,286	9.97	7.6	128,410
Food stores selling all types of liquor c/	11,179,237	3.19	2.0	5,567
All other food stores c/	4,905,210	1.40	7.1	18,885
Food stores group	16,084,447	4.59	3.5	24,452
Eating places: no alcoholic beverages	12,874,360	3.68	6.5	42,744
Eating places: beer and wine	7,381,972	2.11	6.5	19,385
Eating and drinking: all types of liquor	8,864,822	2.53	5.5	10,780
Eating and drinking group	29,121,154	8.32	6.2	72,909
Household and home furnishings	6,301,608	1.80	10.5	19,573
Household appliance dealers	3,712,250	1.06	-5.9	3,676
Household group	10,013,858	2.86	3.8	23,249
Lumber and building materials	11,167,262	3.19	8.1	3,683
Hardware stores	2,199,643	.63	8.6	2,170
Plumbing and electrical supplies	1,969,551	.56	9.7	1,593
Paint, glass, and wallpaper	716,440	.20	1.0	1,486
Building material group	16,052,896	4.58	8.0	8,932
New motor vehicle dealers	32,547,586	9.29	10.9	2,390
Used motor vehicle dealers	3,493,428	1.00	15.8	7,014
Automotive supplies and parts	4,157,038	1.19	4.6	11,746
Service stations	18,461,158	5.27	-2.9	9,513
Automotive group	58,659,210	16.75	6.0	30,663
Packaged liquor stores	1,790,216	.51	1.3	4,955
Second-hand merchandise	450,146	.13	8.9	5,713
Farm implement dealers	2,032,129	.58	10.6	1,200
Farm and garden supply stores	1,900,228	.54	0.3	3,581
Fuel and ice dealers	381,794	.11	-1.1	781
Mobile homes, trailers, and campers	697,006	.20	13.9	796
Boat, motorcycle, and plane dealers	1,423,653	.41	3.0	2,224
All other retail stores group	8,675,172	2.48	4.6	19,250
Retail Stores Totals	\$222,482,871	63.54 %	5.9 %	345,609
Business and Personal Services	17,869,367	5.10	10.2	103,223
All Other Outlets	109,819,220	31.36	7.3	505,256
Totals All Outlets	\$350,171,458	100.00 %	6.5 %	954,088
HISTORICAL DATA				
Comparable data for all outlets				
1996-97	\$328,788,206	-	5.3 %	965,223
1995-96	312,163,941	-	6.5	974,756
1994-95	293,065,615	-	5.6	983,574
1993-94	277,538,697	-	2.4	979,341

a/ Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from Aug. 14, 1997 through Aug. 13, 1998.

b/ A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c/ Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.

SALES AND USE TAXES

TABLE 20 - STATE SALES AND USE TAX STATISTICS, BY COUNTY, 1997-98

County	Taxable sales of retail stores (In thousands)	Taxable sales of all outlets a/			Number of permits on June 30, 1998 b/
		Amount (In thousands)	Percent of total	Percent change from 1996-97	
1	2	3	4	5	6
Alameda	\$10,471,916	\$19,046,088	5.44 %	8.4 %	40,211
Alpine	5,159	28,354	.01	19.3	68
Amador	206,498	279,080	.08	5.7	1,511
Butte	1,223,658	1,655,661	.47	1.3	6,004
Calaveras	121,602	193,050	.06	4.4	1,604
Colusa	103,920	180,680	.05	-4.5	485
Contra Costa	6,885,193	9,587,715	2.74	8.5	23,093
Del Norte	100,811	148,831	.04	2.2	758
El Dorado	700,835	1,021,414	.29	3.7	5,759
Fresno	4,737,583	6,916,142	1.98	4.1	18,580
Glenn	108,320	186,234	.05	-3.0	722
Humboldt	791,400	1,105,728	.32	3.0	4,908
Imperial	730,835	1,095,180	.31	9.3	3,872
Inyo	139,262	217,612	.06	2.0	798
Kern	3,596,033	5,686,313	1.62	4.9	14,532
Kings	506,467	716,664	.20	-5.4	1,962
Lake	238,217	323,024	.09	0.4	1,716
Lassen	119,203	185,042	.05	-1.6	785
Los Angeles	56,225,216	88,308,916	25.22	4.9	263,772
Madera	483,606	737,052	.21	3.5	2,682
Marin	2,303,294	3,212,232	.92	7.5	11,429
Mariposa	39,933	121,940	.03	5.6	730
Mendocino	565,841	804,432	.23	6.6	3,556
Merced	951,164	1,375,928	.39	5.8	3,809
Modoc	35,065	58,464	.02	-1.0	435
Mono	89,874	147,450	.04	1.9	645
Monterey	2,559,772	3,726,337	1.06	6.8	10,977
Napa	853,279	1,382,067	.39	8.1	4,118
Nevada	522,397	762,617	.22	4.0	4,088
Orange	21,716,231	36,081,307	10.30	7.5	91,867
Placer	2,228,650	3,224,230	.92	12.4	8,146
Plumas	94,258	157,116	.04	4.9	1,047
Riverside	8,838,883	12,501,666	3.57	9.1	33,623
Sacramento	8,417,818	12,893,972	3.68	6.4	30,342
San Benito	204,429	369,105	.11	7.8	1,198
San Bernardino	9,575,533	14,371,462	4.10	6.3	39,092
San Diego	19,152,148	28,557,150	8.16	9.4	77,923
San Francisco	6,829,389	11,047,837	3.15	1.9	29,680
San Joaquin	3,214,579	4,909,048	1.40	8.8	11,498
San Luis Obispo	1,584,287	2,219,699	.63	8.1	9,164
San Mateo	6,487,235	11,063,977	3.16	8.4	21,774
Santa Barbara	2,748,915	3,927,578	1.12	8.7	13,578
Santa Clara	14,714,199	27,557,611	7.87	6.8	49,530
Santa Cruz	1,657,721	2,296,168	.66	6.7	8,833
Shasta	1,132,194	1,607,592	.46	1.1	5,663
Sierra	6,993	14,914	.01	-34.2	128
Siskiyou	212,515	324,346	.09	-1.6	2,320
Solano	2,377,633	3,319,839	.95	5.9	7,795
Sonoma	3,519,184	5,176,182	1.48	9.7	16,195
Stanislaus	2,753,043	4,085,237	1.17	6.5	10,280
Sutter	578,903	741,694	.21	4.0	1,967
Tehama	272,630	385,769	.11	2.7	1,623
Trinity	32,150	54,165	.02	-3.1	603
Tulare	1,815,287	2,706,459	.77	4.3	8,237
Tuolumne	287,670	395,070	.11	4.5	2,257
Ventura	5,031,767	7,253,536	2.07	7.7	22,064
Yolo	1,018,217	1,823,512	.52	6.9	3,642
Yuba	218,951	318,371	.09	-3.7	1,310
Statewide	345,106	1,576,599	.45	6.5	9,100
Totals	\$222,482,871	\$350,171,458	100.00 %	6.5 %	954,088

a/ Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from Aug. 14, 1997 through Aug. 13, 1998.

b/ A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

SALES AND USE TAXES

**TABLE 21A - REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, 1997-98**

(In dollars)

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Alameda County	14,088,680	Del Norte County	667,841	Kern County	17,725,902	Los Angeles County	
Alameda	7,122,440	Crescent City	842,917	Arvin	362,164	- Continued	
Albany	1,144,093			Bakersfield	31,992,339	Industry	23,368,344
Berkeley	12,434,182	Total	1,510,758	California City	131,666	Inglewood	5,993,374
Dublin	8,078,453	El Dorado County	5,276,534	Delano	1,788,607	Inwindale	2,657,972
Emeryville	5,016,395	Placerville	2,206,826	Maricopa	37,746	La Canada-	
Fremont	26,999,662	South Lake Tahoe	3,006,669	McFarland	118,815	Flintridge	1,574,414
Hayward	25,078,006	Total	10,490,029	Ridgecrest	1,942,750	La Habra Heights	52,362
Livermore	10,491,887	Fresno County	11,356,988	Shafter	1,234,014	Lakewood	6,933,700
Newark	8,994,752	Clovis	7,682,642	Taft	1,110,212	La Mirada	6,598,725
Oakland	31,105,973	Coalinga	687,935	Tehachapi	684,909	Lancaster	9,937,958
Piedmont	160,949	Firebaugh	453,746	Wasco	675,925	La Puente	1,837,572
Pleasanton	17,896,764	Fowler	420,839	Total	57,805,050	La Verne	2,301,836
San Leandro	15,920,455	Fresno	42,307,335	Kings County	1,205,269	Lawndale	1,823,582
Union City	6,640,543	Huron	146,844	Avenal	117,997	Lomita	977,854
Total	191,173,234	Kerman	625,857	Corcoran	829,360	Long Beach	27,542,797
Alpine County	289,226	Kingsburg	511,073	Hanford	4,433,565	Los Angeles	297,289,165
Amador County	1,519,712	Mendota	264,253	Lemoore	906,091	Lynwood	1,839,776
Amador	12,119	Orange Cove	117,507	Total	7,492,282	Malibu	1,514,197
lone	101,403	Parlier	158,678	Lake County	1,445,400	Manhattan Beach	6,022,114
Jackson	814,022	Reedley	1,122,832	Clearlake	775,028	Maywood	839,492
Plymouth	73,679	Sanger	1,330,013	Lakeport	1,024,820	Monrovia	5,807,604
Sutter Creek	271,263	San Joaquin	154,106	Total	3,245,248	Montebello	8,137,303
Total	2,792,198	Selma	2,310,708	Lassen County	582,757	Monterey Park	3,357,871
Butte County	3,155,742	Total	69,651,356	Susanville	1,250,973	Norwalk	5,904,966
Biggs	26,725	Glenn County	683,835	Total	1,833,731	Palmdale	7,585,318
Chico	9,242,284	Orland	544,903	Los Angeles County ...	34,901,571	Palos Verdes Estates	191,464
Gridley	655,515	Willows	666,423	Agoura Hills	2,369,085	Paramount	4,473,251
Oroville	2,183,927	Total	1,895,161	Alhambra	9,375,336	Pasadena	21,724,155
Paradise	1,241,805	Humboldt County	2,373,693	Arcadia	6,035,604	Pico Rivera	4,256,374
Total	16,505,996	Arcata	1,440,331	Antesia	1,629,131	Pomona	9,489,157
Calaveras County	1,464,664	Blue Lake	30,953	Avalon	531,602	Rancho Palos Verdes	762,959
Angels	452,340	Eureka	6,175,597	Azusa	2,990,142	Redondo Beach	7,436,469
Total	1,917,004	Ferndale	106,762	Baldwin Park	3,184,251	Rolling Hills	-
Colusa County	737,968	Fortuna	887,532	Bell	1,549,977	Rolling Hills Estates ..	1,133,556
Colusa	793,481	Rio Dell	55,355	Bellflower	4,284,640	Rosemead	2,583,650
Williams	388,714	Trinidad	57,044	Bell Gardens	1,403,311	San Dimas	3,524,376
Total	1,920,163	Total	11,127,266	Beverly Hills	15,318,724	San Fernando	4,088,841
Contra Costa County ..	9,078,075	Imperial County	1,365,129	Bradbury	2,434	San Gabriel	3,006,436
Antioch	5,457,453	Brawley	1,206,890	Burbank	17,505,901	San Marino	365,989
Brentwood	1,282,354	Calexico	2,761,220	Calabasas	1,801,715	Santa Clarita	15,652,705
Clayton	332,491	Calipatria	88,138	Carson	14,884,485	Santa Fe Springs	18,627,473
Concord	19,899,664	El Centro	4,371,096	Cerritos	20,569,548	Santa Monica	21,209,787
Danville	3,378,478	Holtville	139,812	Claremont	2,480,916	Sierra Madre	178,262
El Cerrito	1,920,060	Imperial	748,172	Commerce	11,081,679	Signal Hill	7,812,983
Hercules	663,819	Westmorland	88,000	Compton	4,756,944	South El Monte	2,885,666
Lafayette	1,980,675	Total	10,768,457	Covina	5,775,458	South Gate	4,788,528
Martinez	2,706,395	Inyo County	746,090	Cudahy	1,027,293	South Pasadena	1,314,027
Moraga	715,844	Bishop	1,422,820	Culver City	11,727,519	Temple City	1,480,077
Orinda	706,083	Total	2,168,911	Diamond Bar	2,404,761	Torrance	30,798,212
Pinole	2,284,262	Imperial County	1,365,129	Downey	10,315,576	Vernon	4,445,246
Pittsburg	4,020,062	Brawley	1,206,890	Duarte	2,797,516	Walnut	1,256,735
Pleasant Hill	5,058,447	Calixico	2,761,220	El Monte	11,943,176	West Covina	9,792,901
Richmond	9,142,508	Calipatria	88,138	El Segundo	5,521,528	West Hollywood	6,763,383
San Pablo	1,221,000	El Centro	4,371,096	Gardena	6,021,868	Westlake Village	1,978,911
San Ramon	8,238,346	Holtville	139,812	Glendale	21,587,449	Whittier	6,866,639
Walnut Creek	18,188,676	Imperial	748,172	Glendora	3,943,059	Total	881,046,997
Total	96,274,691	Westmorland	88,000	Hawaiian Gardens	634,189	Madera County	3,286,237
		Total	10,768,457	Hawthorne	6,436,870	Chowchilla	571,967
		Inyo County	746,090	Hermosa Beach	1,931,947	Madera	3,392,728
		Bishop	1,422,820	Hidden Hills	15,512	Total	7,250,932
		Total	2,168,911	Huntington Park	3,519,771		

SALES AND USE TAXES

**TABLE 21A - REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, 1997-98 - Continued**
(In dollars)

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Marin County	2,471,984	Napa County	2,960,703	Riverside County	14,969,916	San Diego County	13,747,466
Belvedere	58,360	American Canyon	904,384	Banning	1,655,322	Carlsbad	14,162,281
Corte Madera	4,284,621	Calistoga	455,610	Beaumont	805,142	Chula Vista	13,953,091
Fairfax	314,275	Napa	6,554,858	Blythe	1,257,196	Coronado	1,604,151
Larkspur	1,582,822	St . Helena.....	1,448,934	Calimesa	206,107	Del Mar	1,105,193
Mill Valley	1,729,257	Yountville	263,575	Canyon Lake	91,602	El Cajon	14,090,000
Novato	5,494,381	Total	12,588,064	Cathedral City	4,970,338	Encinitas	6,624,123
Ross	50,099	Nevada County	2,599,879	Coachella	1,057,882	Escondido	19,500,929
San Anselmo	851,788	Grass Valley	2,477,304	Corona	13,456,482	Imperial Beach	670,984
San Rafael	12,981,527	Nevada City	877,083	Desert Hot Springs ...	576,014	La Mesa	8,645,560
Sausalito	1,719,183	Truckee	1,821,251	Hemet	5,217,350	Lemon Grove	2,994,898
Tiburon	478,692	Total	7,775,517	Indian Wells	672,146	National City	10,458,434
Total	32,016,990	Orange County	9,634,506	Indio	3,729,619	Oceanside	8,292,643
Mariposa County	1,235,422	Anaheim	40,325,464	Lake Elsinore	2,848,595	Poway	4,784,050
Mendocino County	3,270,788	Brea	11,713,090	La Quinta	1,923,127	San Diego	143,107,886
Fort Bragg	1,236,046	Buena Park	11,070,523	Moreno Valley	6,835,297	San Marcos	7,212,130
Point Arena	50,441	Costa Mesa	28,910,168	Murrieta	2,750,353	Santee	4,453,284
Ukiah	2,750,635	Cypress	7,272,367	Norco	2,818,244	Solana Beach	1,721,247
Willits	803,574	Dana Point	2,721,779	Palm Desert	9,486,307	Vista	7,037,495
Total	8,111,485	Fountain Valley	8,574,714	Palm Springs	5,293,424	Total	284,165,843
Merced County	3,357,343	Fullerton	13,916,984	Perris	2,999,901	City and County of San Francisco	111,266,071
Atwater	1,027,189	Garden Grove	13,751,148	Rancho Mirage	2,738,752	San Joaquin County	9,340,821
Dos Palos	260,730	Huntington Beach	18,970,746	Riverside	27,312,849	Escalon	538,203
Gustine	152,305	Irvine	36,200,253	San Jacinto	661,291	Lathrop	965,951
Livingston	242,244	Laguna Beach	2,688,004	Temecula	9,018,047	Lodi	6,172,948
Los Banos	1,715,840	Laguna Hills	7,366,113	Total	123,351,304	Manteca	3,952,565
Merced	7,082,178	Laguna Niguel	5,119,515	Sacramento County ...	66,526,489	Ripon	965,078
Total	13,837,828	La Habra	4,819,292	Citrus Heights	9,009,490	Stockton	22,262,508
Modoc County	139,589	Lake Forest	4,715,719	Folsom	6,465,025	Tracy	4,711,915
Alturas	444,157	La Palma	2,162,992	Galt	659,373	Total	48,909,989
Total	583,747	Los Alamitos	2,712,382	Isleton	88,225	San Luis Obispo County	3,938,526
Mono County	349,228	Mission Viejo	9,760,132	Sacramento	46,509,037	Arroyo Grande	1,877,914
Mammoth Lakes	1,185,700	Newport Beach	15,905,741	Total	129,257,640	Atascadero	2,311,669
Total	1,534,928	Orange	20,651,010	San Benito County	1,088,925	Grover Beach	749,351
Monterey County	5,849,259	Placentia	4,106,787	Hollister	2,378,629	Morro Bay	1,124,000
Carmel	1,991,586	San Clemente	3,398,488	San Juan Bautista	163,326	Paso Robles	3,503,246
Del Rey Oaks	163,006	San Juan Capistrano	4,269,772	Total	3,630,880	Pismo Beach	1,353,485
Gonzales	249,534	Santa Ana	35,399,226	San Bernardino County	11,259,201	San Luis Obispo	7,469,941
Greenfield	305,173	Seal Beach	1,398,305	County	530,873	Total	22,328,132
King City	1,002,488	Stanton	2,842,575	Adelanto	1,744,477	San Mateo County	13,565,708
Marina	783,553	Tustin	15,202,100	Apple Valley	4,163,288	Atherton	271,709
Monterey	5,859,420	Villa Park	149,827	Barstow	1,305,143	Belmont	2,794,555
Pacific Grove	1,589,711	Westminster	10,870,559	Big Bear Lake	1,305,143	Brisbane	2,167,891
Salinas	14,346,581	Yorba Linda	3,957,460	Chino	8,998,804	Burlingame	7,898,210
Sand City	1,702,024	Total	360,557,744	Chino Hills	1,335,818	Colma	6,184,224
Seaside	3,305,946	Placer County	7,919,130	Colton	4,330,846	Daly City	6,847,504
Soledad	241,742	Auburn	2,171,795	Fontana	7,878,555	East Palo Alto	372,366
Total	37,390,025	Colfax	438,613	Grand Terrace	345,378	Foster City	7,635,597
		Lincoln	584,309	Hesperia	2,776,155	Half Moon Bay	1,164,802
		Loomis	494,045	Highland	959,541	Hillsborough	60,817
		Rocklin	2,614,023	Loma Linda	1,691,503	Menlo Park	8,508,764
		Roseville	17,281,101	Montclair	8,613,042	Millbrae	2,076,539
		Total	31,503,015	Needles	447,276	Pacifica	1,104,107
		Plumas County	1,512,449	Ontario	26,403,642	Portola Valley	120,139
		Portola	151,072	Rancho Cucamonga	10,587,849	Redwood City	13,501,993
		Total	1,663,521	Redlands	6,109,103	San Bruno	6,377,794
				Rialto	5,833,507	San Carlos	5,054,396
				San Bernardino	20,823,720	San Mateo	13,437,632
				Twentynine Palms ...	542,339	South San Francisco ...	10,682,608
				Upland	5,811,967	Woodside	321,234
				Victorville	9,023,409	Total	110,148,588
				Yucaipa	1,212,748		
				Yucca Valley	1,796,233		
				Total	144,524,418		

SALES AND USE TAXES

**TABLE 21A - REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, 1997-98 - Concluded**
(In dollars)

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Santa Barbara County	8,473,769	Sierra County	100,228	Stanislaus County	10,812,399	Ventura County	5,649,890
Buellton	1,126,805	Loyalton	63,849	Ceres	2,722,948	Camarillo	6,134,776
Carpinteria	1,199,469	Total	164,076	Hughson	149,441	Fillmore	581,871
Guadalupe	160,292	Siskiyou County	565,847	Modesto	18,413,339	Moorpark	1,371,963
Lompoc	2,635,192	Dorris	21,506	Newman	380,559	Ojai	900,015
Santa Barbara	14,980,512	Dunsmuir	146,464	Oakdale	1,969,072	Oxnard	14,678,143
Santa Maria	10,075,690	Etna	42,019	Patterson	729,684	Port Hueneme	618,664
Solvang	894,351	Fort Jones	54,499	Riverbank	396,138	Santa Paula	1,395,601
Total	39,546,081	Montague	52,513	Turlock	5,163,544	Simi Valley	8,714,596
Santa Clara County	3,652,462	Mount Shasta	645,099	Waterford	224,823	Thousand Oaks	18,263,085
Campbell	9,974,745	Tulelake	66,289	Total	40,961,946	Ventura	14,528,374
Cupertino	9,127,816	Weed	341,313	Sutter County	1,979,665	Total	72,836,976
Gilroy	7,505,718	Yreka	1,445,352	Live Oak	115,936	Yolo County	1,556,167
Los Altos	2,188,287	Total	3,380,902	Yuba City	5,442,558	Davis	3,298,493
Los Altos Hills	89,516	Solano County	1,349,047	Total	7,538,159	West Sacramento	7,175,582
Los Gatos	5,587,543	Benicia	2,808,728	Tehama County	866,954	Winters	181,717
Milpitas	12,998,278	Dixon	1,367,762	Corning	1,152,364	Woodland	5,770,139
Monte Sereno	34,973	Fairfield	10,988,706	Red Bluff	1,832,935	Total	17,982,098
Morgan Hill	3,670,366	Rio Vista	564,439	Tehama	14,514	Yuba County	1,644,965
Mountain View	21,639,410	Suisun	759,201	Total	3,866,767	Marysville	1,630,459
Palo Alto	19,385,562	Vacaville	7,639,541	Trinity County	556,233	Wheatland	79,695
San Jose	115,735,048	Vallejo	7,934,423	Total	556,233	Total	3,355,118
Santa Clara	38,365,702	Total	33,411,846	Tulare County	5,650,580	Amounts distributed to:	
Saratoga	982,983	Sonoma County	9,724,780	Dinuba	1,095,958	City and County of San Francisco	111,266,071
Sunnyvale	26,303,683	Cloverdale	283,136	Exeter	470,118	Counties other than San Francisco	351,338,698
Total	277,242,092	Cotati	815,466	Farmersville	207,307	Cities other than San Francisco	3,024,407,049
Santa Cruz County	6,481,131	Healdsburg	1,960,408	Lindsay	309,142	Grand total	3,487,011,817
Capitola	4,317,756	Petaluma	7,379,946	Porterville	3,339,648		
Santa Cruz	6,905,231	Rohnert Park	4,828,424	Tulare	3,758,621		
Scotts Valley	1,964,360	Santa Rosa	22,643,307	Visalia	12,506,038		
Watsonville	3,517,763	Sebastopol	1,165,789	Woodlake	172,166		
Total	23,186,241	Sonoma	1,602,635	Total	27,509,577		
Shasta County	2,173,942	Windsor	1,326,126	Tuolumne County	2,411,993		
Anderson	1,001,864	Total	51,730,015	Sonora	1,542,641		
Redding	12,861,213			Total	3,954,634		
Shasta Lake	212,196						
Total	16,249,215						

SALES AND USE TAXES

TABLE 21B - REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX ^{a/}, 1997-98

County 1	Revenue distributed b/ 2	County 1	Revenue distributed b/ 2	County 1	Revenue distributed b/ 2
Alameda.....	\$47,713,711	Marin.....	7,993,642	San Mateo.....	27,460,182
Alpine.....	72,291	Mariposa.....	305,921	Santa Barbara.....	9,884,003
Amador.....	697,178	Mendocino.....	2,026,478	Santa Clara.....	69,208,486
Butte.....	4,122,858	Merced.....	3,455,906	Santa Cruz.....	5,796,967
Calaveras.....	478,975	Modoc.....	145,331	Shasta.....	4,059,031
Colusa.....	480,422	Mono.....	383,484	Sierra.....	41,067
Contra Costa.....	23,991,707	Monterey.....	9,337,469	Siskiyou.....	844,704
Del Norte.....	377,466	Napa.....	3,076,720	Solano.....	8,354,779
El Dorado.....	2,620,310	Nevada.....	1,948,898	Sonoma.....	12,923,237
Fresno.....	17,379,757	Orange.....	89,961,313	Stanislaus.....	10,234,195
Glenn.....	479,642	Placer.....	7,896,505	Sutter.....	1,881,556
Humboldt.....	2,777,628	Plumas.....	410,485	Tehama.....	963,096
Imperial.....	2,697,457	Riverside.....	30,778,917	Trinity.....	139,054
Inyo.....	541,977	Sacramento.....	32,307,364	Tulare.....	6,871,536
Kern.....	14,441,410	San Benito.....	907,054	Tuolumne.....	988,105
Kings.....	1,871,263	San Bernardino.....	36,286,440	Ventura.....	18,193,857
Lake.....	815,327	San Diego.....	71,021,552	Yolo.....	4,491,966
Lassen.....	452,501	San Francisco.....	27,729,204	Yuba.....	838,835
Los Angeles.....	219,888,373	San Joaquin.....	12,166,217		
Madera.....	1,810,609	San Luis Obispo.....	5,559,750		
				TOTAL.....	\$870,584,164

^{a/} Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

^{b/} These are actual payments to the counties and exclude the Board's administrative charge of \$8,799,000 and the Business and Transportation Agency's administrative charge of \$982,033.

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

SALES AND USE TAXES

TABLE 21C - REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 1997-98

District 1	Jurisdiction 2	Rate 3	Revenue distributed a/ 4
Alameda County Transportation Authority	Alameda County	.50 %	\$86,183,749
Bay Area Rapid Transit District b/.....	Alameda, Contra Costa, and San Francisco counties	.50	189,877,860
City of Clearlake Public Safety	City of Clearlake	.50	387,219
Contra Costa Transportation Authority	Contra Costa County	.50	48,272,918
Del Norte County District	Del Norte County	.50	880,502
Fresno County Transportation Authority	Fresno County	.50	33,344,095
Heffernan Memorial Hospital District	City of Calexico	.50	1,361,897
Imperial County Local Transportation Authority	Imperial County	.50	5,966,075
Inyo County Rural Counties Transactions and Use Tax	Inyo County	.50	1,203,172
Los Angeles County Transportation Commission (1)	Los Angeles County	.50	434,388,420
Los Angeles County Transportation Commission (2).....	Los Angeles County	.50	437,822,008
Madera County Transportation Authority	Madera County	.50	3,983,292
Orange County Local Transportation Authority	Orange County	.50	168,459,931
Riverside County Transportation Commission	Riverside County	.50	63,496,222
Sacramento County Transportation Authority	Sacramento County	.50	64,457,687
San Benito County Council of Governments	San Benito County	.50	1,970,675
San Benito County General Fund Augmentation c/	San Benito County	.50	1,382,731
San Bernardino County Transportation Authority	San Bernardino County	.50	69,420,443
San Diego County Regional Transportation Commission	San Diego County	.50	145,303,155
San Francisco County Public Finance Authority	City and County of San Francisco	.25	28,449,738
San Francisco County Transportation Authority	City and County of San Francisco	.50	58,093,978
San Joaquin County Transportation Authority	San Joaquin County	.50	23,713,334
San Mateo County Transit District	San Mateo County	.50	50,728,729
San Mateo County Transportation Authority	San Mateo County	.50	50,761,898
Santa Barbara County Local Transportation Authority	Santa Barbara County	.50	20,905,331
Santa Clara County Traffic Authority d/	Santa Clara County	-	1,173,326
Santa Clara County Transactions and Use Tax	Santa Clara County	.50	135,706,810
Santa Clara County Transit District	Santa Clara County	.50	137,068,793
Santa Cruz County Earthquake Relief e/	Santa Cruz County	-	292,339
Santa Cruz County Public Library	Santa Cruz County	.25	5,935,014
Santa Cruz Metropolitan Transit District	Santa Cruz County	.50	12,243,516
Sonoma County Open Space Authority	Sonoma County	.25	12,304,491
Stanislaus County Library	Stanislaus County	.125	4,646,927
Tulare County Transactions and Use Tax f/	Tulare County	.50	9,467,974
Total.....			\$2,309,654,249

a/ These are actual payments of the transit districts and exclude administrative charges of \$36,711,473.

b/ Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Transit District Sales Tax was earmarked for the Metropolitan Transportation Commission. (Collections are shown in Table 2, footnote d.) The BARTD figures above include MTC distributions. For 1997-98, BARTD received direct distributions of \$144,190,692 and \$45,687,168 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$24,775,005; San Francisco Municipal Railway, \$20,912,163; and BARTD, none.

c/ This 1/2-percent tax was in effect from January 1, 1994 through December 31, 1997. The distributions shown are for taxes incurred during that period.

d/ This 1/2-percent tax was in effect from April 1, 1985 through March 31, 1995. The distributions shown are for taxes incurred during that period.

e/ This 1/2-percent tax was in effect from April 1, 1990 through March 31, 1997. The distributions shown are for taxes incurred during that period.

f/ This 1/2-percent tax was in effect from October 1, 1995 through December 31, 1997. The distributions shown are for taxes incurred during that period.

SALES AND USE TAXES

TABLE 22A - LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 1997-98

Fiscal year 1	Net amount distributed (in thousands)				Administrative cost rate per \$100 collected d/ 6	Administrative charge e/ (in thousands) 7
	County transportation tax a/ 2	Local sales tax b/ 3		Total 5		
		To counties c/ 3	To cities 4			
1997-98	\$870,584	\$462,605	\$3,024,407	\$4,357,596	\$1.02	\$44,982
1996-97	814,177	445,584	2,818,315	4,078,075	1.11	45,931
1995-96	775,984	424,759	2,681,317	3,882,060	1.09	42,958
1994-95	727,435	392,262	2,515,206	3,634,903	1.10	40,360
1993-94	694,918	380,183	2,404,318	3,479,419	1.05	37,080
1992-93	690,040	378,997	2,378,619	3,447,656	.79	28,775
1991-92	666,358	389,872	2,318,025	3,374,255	.79	27,222
1990-91	717,814	414,804	2,423,362	3,555,980	.82	28,956
1989-90	704,781	403,365	2,405,012	3,513,158	.82	29,249
1988-89	645,805	380,819	2,205,679	3,232,304	.82	26,975
1987-88	604,477	369,335	2,048,734	3,022,547	.82	25,165
1986-87	557,863	348,366	1,884,007	2,790,237	.82	23,224
1985-86	535,272	344,736	1,794,613	2,674,621	.82	22,045
1984-85	500,230	342,520	1,659,278	2,502,028	.82	20,972
1983-84	447,671	312,547	1,478,733	2,238,951	.82	18,751
1982-83	391,367	282,212	1,279,151	1,952,730	.82	16,613
1981-82	392,756	289,469	1,282,420	1,964,645	.82	16,433
1980-81	361,888	272,741	1,176,000	1,810,629	.82	15,253
1979-80	340,922	255,372	1,108,417	1,704,711	.82	14,181
1978-79	296,051	220,403	962,997	1,479,451	.82	12,402
1977-78	257,221	192,488	837,756	1,287,465	.82	10,798
1976-77	219,309	167,516	709,664	1,096,489	.82	9,257
1975-76	190,348	147,670	618,406	956,424	.82	8,031
1974-75	172,343	136,047	559,337	867,727	.82	7,253
1973-74	158,087	124,964	513,282	796,333	.82	6,560
1972-73	110,010 ^{f/}	105,678	447,986	663,674	.82	5,521
1971-72	-	91,117	387,977	479,094	1.01	4,891
1970-71	-	82,337	347,766	430,103	1.09	4,652
1969-70	-	80,691	345,626	426,317	1.10	4,696
1968-69	-	74,687	318,913	393,600	1.13	4,544
1967-68	-	73,227	300,530	373,757 ^{g/}	1.23	4,926
1966-67	-	68,097	270,241	338,338	1.50	5,162
1965-66	-	64,337	254,851	319,188	1.53	4,871
1964-65	-	62,063	239,455	301,518	1.50	4,610
1963-64	-	59,242	222,908	282,150	1.53	4,386
1962-63	-	55,786 ^{h/}	205,435	261,221 ^{h/}	1.53	4,077
1961-62	-	53,763	186,881	240,644	1.57	3,856
1960-61	-	51,793	174,505	226,298	1.60	3,650
1959-60	-	52,396	162,749	215,145 ^{i/}	1.50	3,348
1958-59	-	44,835	144,968	189,803 ^{j/}	1.64	3,134
1957-58	-	29,473	132,442	161,915	1.72	2,837
1956-57	-	21,257	103,220	124,477	1.65	2,143

NOTE: Excludes distributions to special districts; see Table 22B. 1972-73 through 1992-93 administrative costs determined by percentages, not amounts actually withheld.

a/ Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$9,781,033 in 1997-98.

b/ Includes any administrative cost adjustment made during the fiscal year.

c/ Includes the City and County of San Francisco.

d/ Starting July 1, 1993 and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.

e/ These are the amounts actually withheld during the fiscal year.

f/ Includes advances and payments for only ten months.

g/ Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.

h/ Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.

i/ Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.

j/ Includes the \$3,825,750 discussed in the previous footnote.

SALES AND USE TAXES

**TABLE 22B - SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES,
1969-70 TO 1997-98**
(In thousands of dollars)

Fiscal year 1	Net amount distributed 2	Administrative charge 3
1997-98	\$2,309,654 ^{a/}	\$36,711
1996-97	2,041,272 ^{b/}	36,403
1995-96	1,932,793 ^{c/}	37,487
1994-95	1,893,014 ^{d/}	37,816
1993-94	1,791,920 ^{e/}	38,441
1992-93	1,807,455 ^{f/}	25,162
1991-92	1,814,025 ^{g/}	25,330
1990-91	1,430,884 ^{h/}	21,517
1989-90	1,229,273 ^{i/}	18,817
1988-89	932,513 ^{j/}	14,103
1987-88	735,405 ^{k/}	10,808
1986-87	617,816 ^{l/}	9,077
1985-86	590,066	9,723
1984-85	495,958 ^{m/}	8,197
1983-84	445,738	7,331
1982-83	349,385 ^{n/}	5,233
1981-82	142,505	2,252
1980-81	114,621	2,061
1979-80	119,728	1,911
1978-79	87,103 ^{o/}	1,587
1977-78	80,680	1,404
1976-77	60,176 ^{p/}	986
1975-76	42,424	713
1974-75	40,023	669
1973-74	35,613	599
1972-73	31,343	585
1971-72	28,325	577
1970-71	60,860 ^{q/}	1,333
1969-70	1,570 ^{s/}	298

- ^{a/} The 1/2-percent San Benito County General Fund Augmentation tax and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997, but the districts continue to receive distributions for taxes incurred prior to that date.
- ^{b/} The 1/2-percent Santa Cruz County Earthquake Relief tax expired March 31, 1997, but the district continues to receive distributions for taxes incurred prior to that date. The 1/2-percent Santa Clara County Transactions and Use Tax and the 1/4-percent Santa Cruz County Public Library tax became effective April 1, 1997. These districts received distributions for one month during 1996-97.
- ^{c/} The 1/2-percent City of Clearlake Public Safety tax and the 1/8-percent Stanislaus County Library tax became effective July 1, 1995; the districts received distributions for ten months during 1995-96. The 1/2-percent Tulare County Transactions and Use Tax went into effect October 1, 1995; the county received distributions for seven months during 1995-96. Effective March 21, 1996, the 1/10-percent Fresno Metropolitan Projects Authority tax was discontinued; the authority received distributions for nine months.
- ^{d/} The 1/2-percent Santa Clara County Traffic Authority tax expired March 31, 1995, but the district continues to receive distributions for taxes incurred prior to that date.
- ^{e/} The 1/4-percent San Francisco Educational Financing Authority tax expired June 30, 1993. During 1993-94, transactions taxes went into effect in four districts. Those districts, the effective date of the tax, the tax rate, and the number of months of tax distributions they received during 1993-94 were as follows: Del Norte County District, July 1, 1993, 1/2-percent, ten months; Fresno Metropolitan Projects Authority, July 1, 1993, 1/10-percent, ten months; San Benito County General Fund Augmentation, October 1, 1993, 1/2-percent, seven months; San Francisco County Public Finance Authority, October 1, 1993, 1/4-percent, eight months.
- ^{f/} The 1/2-percent Heffernan Memorial Hospital District tax became effective October 1, 1992 in the city of Calexico in Imperial County; the district received distributions for seven months during 1992-93. Effective October 1, 1992, the 1/2-percent Monterey County Public Improvement and Repair Authority was discontinued; the authority received distributions for three months during 1992-93.
- ^{g/} The 1/4-percent San Francisco Educational Financing Authority tax became effective February 1, 1992; the authority received distributions for three months during 1991-92. Effective February 14, 1992, the 1/2-percent San Diego County Regional Justice Facilities tax was discontinued; its financing agency received distributions for eight months during 1991-92.
- ^{h/} The 1/2-percent Madera County Transportation Authority tax became effective October 1, 1990; the district received distributions for seven months during 1990-91. On April 1, 1991, transactions taxes went into effect in five districts; the districts received tax distributions for one month during 1990-91. Those districts and the tax rates were as follows: Los Angeles County Transportation Commission (2), 1/2-percent; Orange County Local Transportation Authority, 1/2-percent; San Joaquin County Transportation Authority, 1/2-percent; Santa Cruz County Earthquake Relief, 1/2-percent; Sonoma County Open Space Authority, 1/4-percent.
- ^{i/} The 1/2-percent Riverside County Transportation Commission tax became effective July 1, 1989; the district received distributions for ten months during 1989-90. On April 1, 1990, 1/2-percent transactions taxes went into effect in five districts: Imperial County Transportation Authority, Monterey County Public Repair and Improvement Authority, San Bernardino County Transportation Authority, San Francisco County Transportation Authority, and Santa Barbara County Local Transportation Authority. These districts received tax distributions for one month during 1989-90.
- ^{j/} During 1988-89, 1/2-percent transactions taxes went into effect in six districts. Those districts, the effective date of the tax, and the number of months of distributions they received during 1988-89 were as follows: Contra Costa Transportation Authority, April 1, 1989, one month; Inyo County Rural Counties Transactions and Use Tax, October 1, 1988, seven months; Sacramento County Transportation Authority, April 1, 1989, one month; San Benito County Council of Governments, January 1, 1989, four months, San Diego County Regional Justice Facilities Financing Agency, January 1, 1989, four months; San Mateo County Transportation Authority, January 1, 1989, four months.
- ^{k/} The 1/2-percent Fresno County Transportation Authority tax became effective July 1, 1987; the district received distributions for ten months during 1987-88. The 1/2-percent San Diego County Regional Transportation Commission tax became effective April 1, 1988; the district received distributions for one month during 1987-88.
- ^{l/} The 1/2-percent Alameda County Transportation tax became effective April 1, 1987; the district received distributions for one month during 1986-87.
- ^{m/} The 1/2-percent Santa Clara County Traffic tax became effective April 1, 1985; the district received distributions for one month during 1984-85.
- ^{n/} On July 1, 1982, 1/2-percent taxes went into effect for the Los Angeles County Transportation Commission and the San Mateo County Transit District. The districts received distributions for ten months during 1982-83.
- ^{o/} The 1/2-percent Santa Cruz Metropolitan Transit tax became effective January 1, 1979; the district received distributions for four months during 1978-79.
- ^{p/} The 1/2-percent Santa Clara County Transit tax became effective October 1, 1976; the district received distributions for seven months during 1976-77.
- ^{q/} The 1/2-percent Southern California Rapid Transit District Sales Tax was in effect from July 1, 1970 through December 31, 1970 in Los Angeles County; the district received distributions for ten months during 1970-71.
- ^{s/} The 1/2-percent Bay Area Rapid Transit District tax became effective April 1, 1970; the district received distributions for one month during 1969-70.

SALES AND USE TAXES

**TABLE 23 - LOCAL SALES AND USE TAX RATES IMPOSED
BY CALIFORNIA CITIES ON JULY 1, 1998**

County 1	City rate a/ 2	Cities 3	County 1	City rate a/ 2	Cities 3
Alameda	1.00	Dublin/Livermore/ San Leandro	Orange	1.00	All cities
	.95	All other cities	Placer	1.00	All cities
Alpine	-	No incorporated cities	Plumas .....	.95	Portola
Amador	1.00	All cities	Riverside	1.00	All cities
Butte .....	.95	Chico	Sacramento	1.00	All cities
	1.00	All other cities	San Benito	1.00	All cities
Calaveras .....	.90	Angels Camp	San Bernardino	1.00	All cities
Colusa	1.00	All cities	San Diego	1.00	All cities
Contra Costa .....	.975	All cities	San Francisco	1.00	-
Del Norte	1.00	All cities	San Joaquin	1.00	All cities
El Dorado	1.00	All cities	San Luis Obispo	1.00	All cities
Fresno .....	.9458	Fresno	San Mateo .....	.95	All cities
	.95	Clovis	Santa Barbara	1.00	All cities
	.955	Selma	Santa Clara	1.00	All cities
	.96	Kingsburg/Sanger	Santa Cruz	1.00	All cities
	.965	Firebaugh/Fowler/Kerman	Shasta	1.00	All cities
	.97	Coalinga/San Joaquin	Sierra .....	.95	Loyalton
	.975	Reedley	Siskiyou	1.00	All cities
	.985	Mendota	Solano	1.00	All cities
	1.00	All other cities	Sonoma	1.00	Windsor
Glenn	1.00	All cities		.975	All other cities
Humboldt	1.00	All cities	Stanislaus .....	.95	Ceres/Modesto/Turlock
Imperial	1.00	All cities		.95	Oakdale
Inyo	1.00	All cities		1.00	All other cities
Kern	1.00	All cities	Sutter	1.00	All cities
Kings .....	.95	Hanford	Tehama	1.00	Tehama
	.98	All other cities		.90	All other cities
Lake	1.00	All cities	Trinity	-	No incorporated cities
Lassen .....	.95	Susanville	Tulare .....	.95	All cities
Los Angeles	1.00	All cities	Tuolumne .....	.90	Sonora
Madera .....	.92	Chowchilla	Ventura	1.00	Ojai
	.94	Madera		.967	All other cities
Marin	1.00	All cities	Yolo	1.00	All cities
Mariposa	-	No incorporated cities	Yuba	1.00	All cities
Mendocino	1.00	All cities			
Merced .....	.925	Merced			
	.95	Los Banos			
	1.00	All other cities			
Modoc	1.00	Alturas			
Mono	1.00	Mammoth Lakes			
Monterey	1.00	All cities			
Napa	1.00	American Canyon			
	.95	All other cities			
Nevada	1.00	All cities			

^{a/} Each city's tax rate is credited against the county's one percent tax.

FUEL TAXES

TABLE 24 - GASOLINE AND JET FUEL TAX STATISTICS, 1923-25 TO 1997-98

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue a/ (In thousands)	Refunds (In thousands)	Tax-paying distributors on June 30 b/	Taxable distributions (In thousands of gallons)	Revenue a/ (In thousands)
1	2	3	4	5	6	7
1997-98	13,926,011	\$2,497,810	\$24,181	62	88,284	\$1,799
1996-97	13,720,332	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	2,397,107 c/	24,206	106	66,589	1,308
1993-94	13,240,338	2,320,234 c/	60,157	111	63,197	1,245
1992-93	13,166,370	2,171,720 c/	27,548	119	65,174	1,296
1991-92	13,106,435	2,028,395 c/	33,580	132	59,162	1,254
1990-91	13,253,569	1,869,869 c/	29,794	139	57,311	1,203
1989-90	13,501,629	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	1,027,740 d/	19,086	154	41,025	845
1982-83	10,941,848	877,130 d/	17,139 e/	145	37,471	703
1981-82	11,015,230	770,628 e/	27,572	131	40,435	860
1980-81	11,185,862	787,106	25,987	102	43,713	891
1979-80	11,316,801	800,012	24,451	94	50,225	988
1978-79	11,916,829	835,947	21,716	77	46,422	915
1977-78	11,571,520	810,020	18,866	76	34,469	692
1976-77	10,995,557	769,978	15,755	84	27,445	551
1975-76	10,530,404	737,100	14,802	77	23,583	474
1974-75	10,141,120	709,899	13,347	72	20,494	411
1973-74	10,019,253	701,400	15,271	49	19,324	390
1972-73	10,223,805	715,683	15,244	49	17,941	360
1971-72	9,748,850	682,482	13,393	48	14,463	292
1970-71	9,232,664	646,312	13,401	58	12,043	245
1969-70	8,939,785	641,268 f/	13,437	52	8,057 g/	163 g/
1968-69	8,494,055	601,783 f/	14,596	53	-	-
1967-68	8,057,505	564,038	14,012	63	-	-
1966-67	7,649,738	535,488	15,560	59	-	-
1965-66	7,385,411	529,819 h/	17,234	63	-	-
1964-65	7,041,337	510,954	15,981	61	-	-
1963-64	6,732,890	454,126 i/	14,680	63	-	-
1962-63	6,331,380	379,883	14,846	71	-	-
1961-62	5,995,532	359,739	15,361	81	-	-
1960-61	5,794,324	347,668	17,268	80	-	-
1955-60	25,815,744 j/	1,549,055 j/	105,057	94	-	-
1950-55	20,304,192	1,044,006 k/	106,389	98	-	-
1945-50	14,909,722	592,832 l/	-	107	-	-
1940-45	9,167,652	275,029	-	122	-	-
1935-40	8,594,082	258,845	-	142	-	-
1930-35	6,790,740	201,685	-	88	-	-
1925-30	5,351,593	139,925 m/	-	82	-	-
1923-25	1,259,474	24,938 n/	-	74	-	-

- a/ Includes self-assessed taxes, tax deficiencies, interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- b/ In addition, on June 30, 1998 there were 60 fully-licensed distributors who incurred no tax liabilities during the year.
- c/ Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94 and \$21,000 in 1994-95.
- d/ Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two cents per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- e/ A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- f/ A special one-cent levy was in effect from June 1, 1969 through August 31, 1969 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage tax was imposed.
- g/ The aircraft jet fuel tax levied at the rate of two cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969 under the Motor Vehicle Fuel License Tax Law.
- h/ A special one-cent levy was in effect from April 1, 1965 through August 31, 1965 to raise funds to repair and restore storm- and flood-damaged roads in the north-western part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage tax refund of \$1,131,000).
- i/ Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one cent per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- j/ Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Table 26).
- k/ Effective July 1, 1953, the tax rate was increased from 4-1/2 cents to 6 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- l/ Effective July 1, 1947, the tax rate was increased from 3 cents to 4-1/2 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- m/ Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- n/ The motor vehicle fuel tax was first imposed October 1, 1923 at a rate of two cents per gallon.

FUEL TAXES

**TABLE 25 - TAXABLE DISTRIBUTIONS OF GASOLINE AND TAX ASSESSMENTS
BY DISTRIBUTOR, 1996-97 AND 1997-98**

Name of company a/ 1	Gallons (In thousands)		Tax b/ (In thousands)	
	1996-97 2	1997-98 3	1996-97 4	1997-98 5
Amoco Oil Company	16	25	\$3	\$5
Atlantic Richfield Company	2,527,888	2,807,059	455,020	505,271
AVFuel Corporation	730	397	131	71
BP Exploration and Oil, Inc.	10,453	273	1,882	49
C. L. Bryant, Inc.	123	182	22	33
Burns Brothers, Inc.	66	17	12	3
Chevron USA, Inc.	2,681,822	2,691,714	482,728	484,508
Colton Processing Facility	-	3,336	-	600
W. P. Davies Oil Company	116	104	21	19
Eastern Sierra Oil Company	-	210	-	38
Exxon Corporation	992,905	1,145,961	178,723	206,273
Ford Motor Company	2,772	2,717	499	489
Glencore Commodities, Ltd.	-	7,131	-	1,284
Howell Hydrocarbons and Chemicals, Inc.	67	55	12	10
Kern Oil and Refining Company	47,676	46,447	8,582	8,360
Koch Refining Company, L.P.	-	11,480	-	2,066
May-Slade Oil Company	290	232	52	42
McNeece Bros. Oil Company, Inc.	102	112	18	20
Mobil Oil Corporation	1,237,036	1,332,704	222,666	239,887
Mohave Oil Company	775	431	140	78
MT Transportation, Inc.	283	84	51	15
National Oil and Burner Company	31	25	6	5
Nella Oil Company	142	220	26	40
Neste Oy	155,057	7,396	27,910	1,331
O.P.I. Oil Company	-	11	-	2
Paramount Petroleum Corporation	25,301	90	4,554	16
Parker Oil Products, Inc.	128	159	23	29
Parker Petroleum, Inc.	73	76	13	14
Passmore Gas and Oil, Inc.	9	83	2	15
Paul Oil Company, Inc.	-	25	-	5
Petro America, Inc.	34	17	6	3
Petro-Diamond, Inc.	32,236	13,725	5,802	2,471
Phillips Petroleum Company	87	112	16	20
Rebel Oil Company, Inc.	439	412	79	74
Rinehart Oil, Inc.	-	59	-	11
River City Petroleum, Inc.	-	14	-	3
Seaport Petroleum Corporation	1,922	781	346	141
Sellers Petroleum Products, Inc.	36	19	6	3
Shasta Siskiyou Transport, Inc.	7	13	1	2
Shell Oil Company	1,611,521	1,573,454	290,074	283,222
The Soco Group, Inc.	82	120	15	22
The Southland Corporation	887	812	160	146
Ed Staub and Sons Petroleum, Inc.	403	98	73	18
Texaco Refining and Marketing, Inc.	760,196	800,573	136,835	144,103
Time Oil Company	16,537	17,048	2,977	3,069
Tosco Refining Company	1,247,936	2,493,297	224,628	448,793
Trick Enterprises, Inc.	51	50	9	9
Ultramar, Inc.	932,115	942,697	167,781	169,686
Vitol S. A., Inc.	10,460	1,276	1,883	230
World Oil Corporation	43,261	21,546	7,787	3,878
12 other distributors paying less than \$2,000 in 1997-98	1,389,932	57	250,188	10
Adjustments c/	-11,671	1,076	21,734	-8,678
Total	13,720,332	13,926,011	\$2,493,494	\$2,497,810

a/ "Distributors" are companies or individuals who make the first distribution of gasoline in California, and are responsible for payment of the tax. (Aircraft manufacturers and certificated or licensed carriers by air may be included within the definition of distributor.) "Broker" includes every person, other than a distributor or a retailer, who deals in lots of 200 or more gallons of gasoline.

b/ Refunds for nonhighway use totaling \$20,644,000 in 1996-97 and \$24,181,000 in 1997-98 have not been deducted.

c/ Adjustments include temperature-corrected gallonage from broker returns, late returns, audits, interest and penalties.

FUEL TAXES

TABLE 26 - DIESEL FUEL AND LIQUEFIED PETROLEUM GASES STATISTICS, 1937-40 TO 1997-98

Fiscal year	Taxable distributions (In thousands of gallons) Diesel	Revenue (In thousands)				Tax paid at reduced rate by transit districts (In thousands) c/
		Diesel	Alternative Fuels		Total a/	
			Per Unit Basis	Flat Rate Basis b/		
1	2	3	4	5	6	7
1997-98	2,350,903	\$413,032 ^{d/}	\$1,052	\$659	\$414,743	\$1,304
1996-97	2,254,973	393,936	1,137	634	395,707	1,332
1995-96	2,152,401	373,504 ^{e/}	1,200	711	375,415	1,308
1994-95	2,027,334	351,265	1,783	543	353,590	1,554
1993-94	1,855,445	317,272 ^{f/}	2,280	587	320,138	935
1992-93	1,858,835	301,261 ^{f/}	2,216	574	304,051	958
1991-92 ^{g/}	1,885,446	282,934 ^{f/}	2,125	764	285,823	1,045
1990-91	1,737,380	234,751 ^{f/}	2,186	595	237,531	1,010
1989-90	1,896,896	164,967	2,179	564	167,709	1,168
1988-89	1,788,790	155,119	2,099	568	157,785	1,000
1987-88	1,760,684	151,624	2,196	796	154,615	1,266
1986-87	1,667,829	144,613	1,464	885	146,962	1,013
1985-86	1,525,237	132,192	1,622	1,149	134,964	872
1984-85	1,466,586	126,616	1,864	1,252	129,733	788
1983-84	1,424,584	122,823	1,810	1,353	125,986	813
1982-83	1,257,607	94,703 ^{f/}	1,776	1,355	97,834	748
1981-82	1,185,620	78,739	1,664	1,370	81,773	783
1980-81	1,179,810	79,021	1,426	1,323	81,769	659
1979-80	1,162,560	77,960	1,039	1,145	80,144	637
1978-79	1,104,046	73,916	673	941	75,530	624
1977-78	987,855	66,105	640	1,019	67,764	553
1976-77	915,481	61,424	643	1,054	63,121	527
1975-76	827,487	55,402	386	1,067	56,855	507
1974-75	753,064	50,539	202	-	50,741	395
1973-74	770,854	51,875	289	-	52,164	382
1972-73	735,380	49,551	290	-	49,841	354
1971-72	674,292	45,382	599	-	45,981	330
1970-71	615,887	41,338	813	-	42,151	338
1969-70	579,903	39,741 ^{h/}	755	-	40,496	320
1968-69	543,083	36,838 ^{h/}	774	-	37,612	312 ^{i/}
1967-68	477,249	33,561	814	-	34,375	-
1966-67	435,900	30,651	829	-	31,480	-
1965-66	419,286	30,186 ^{j/}	1,028 ^{j,k/}	-	31,214	-
1964-65	387,014	28,254 ^{j/}	1,211 ^{j/}	-	29,465	-
1963-64	358,995	25,258	1,274 ^{k/}	-	26,532	-
1962-63	328,716	23,136	1,187	-	24,323	-
1961-62	306,689	21,580	1,291	-	22,871	-
1960-61	286,429	20,173	1,446	-	21,619	-
1955-60	1,258,044	88,853	1,094 ^{l/}	-	89,947	-
1950-55	841,720	48,050 ^{f/}	-	-	48,050	-
1945-50	406,708	16,527 ^{f/}	-	-	16,527	-
1940-45	205,397	6,235	-	-	6,235	-
1937-40	38,625	1,178 ^{f/}	-	-	1,178	-

a/ Includes interest and penalties which amounted to \$5,115,000 during the 1997-98 fiscal year. This revenue is on an accrual basis and therefore differs from the number in Table 2 which is on a cash basis.

b/ Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.

c/ These amounts are also included in columns 3, 4 and 6.

d/ Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax. The combined tax rate for calendar year 1998 was 26.3 cents per gallon.

e/ Effective July 1, 1995 under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the whole-sale level to the terminal rack level. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.

f/ This tax became effective July 1, 1937 at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4-1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.

g/ Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

h/ A special one-cent levy was in effect from June 1, 1969 through August 31, 1969 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.

i/ Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.

j/ A special one-cent levy was in effect from April 1, 1965 through August 31, 1965 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.

k/ Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.

l/ Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

ALCOHOLIC BEVERAGE TAX

TABLE 27 - BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS, 1932-35 TO 1997-98 a/
(In thousands of dollars)

Fiscal year 1	Beer 2	Wine			Distilled spirits 6	Total 7
		Still wines		Champagne and sparkling wines 5		
		14 percent alcohol or less 3	Over 14 percent alcohol 4			
1997-98	\$122,593	\$16,681	\$1,137	\$1,818	\$127,082	\$269,312
1996-97	122,448	17,398	1,020	1,847	124,656	267,370
1995-96	123,806	15,420	956	1,940	126,008	268,130
1994-95	120,970	15,046	977	2,046	129,975	269,028
1993-94	124,752	15,401	1,029	2,114	134,829	278,143
1992-93	128,730	15,664	1,075	2,290	141,756	289,531
1991-92	130,475 ^{b/}	15,637 ^{b/}	1,150 ^{b/}	2,236	143,935 ^{b/}	293,440
1990-91	26,758	899	127	2,523	94,489	124,796
1989-90	26,689	891	148	2,776	96,890	127,396
1988-89	26,835	922	169	2,901	96,566	127,393
1987-88	26,182	1,074	177	2,961	97,847	128,241
1986-87	25,653	1,084	180	3,180	100,265	130,362
1985-86	25,667	1,114	165	3,447	102,097	132,490
1984-85	25,146	1,017	156	3,243	105,497	135,059
1983-84	25,017	981	162	3,201	107,128	136,489
1982-83	24,043	957	168	2,742	108,786	136,696
1981-82	24,644	928	167	2,470	112,146	140,355
1980-81	24,707	899	167	2,293	114,999	143,065
1979-80	23,300	836	175	1,973	113,311	139,596
1978-79	22,367	815	190	1,853	113,329	138,554
1977-78	20,951	755	210	1,643	111,194	134,753
1976-77	19,945	690	212	1,394	105,468	127,708
1975-76	18,616	660	229	1,339	105,411	126,255
1974-75	18,057	605	231	1,219	101,447	121,559
1973-74	16,830	578	232	1,291	100,417	119,348
1972-73	15,782	559	264	1,326	96,755	114,686
1971-72	15,261	486	275	1,301	94,809	112,132
1970-71	13,847	444	262	1,273	90,780	106,606
1969-70	14,451	386	272	1,024	89,832	105,965
1968-69	12,743	316	286	785	85,546	99,676
1967-68	11,954	281	291	716	78,810 ^{c/}	92,052
1966-67	12,508	247	306	632	59,607	73,300
1965-66	11,629	235	320	537	57,438	70,159
1964-65	11,764	218	323	489	54,152	66,946
1963-64	10,148	203	337	405	50,703	61,796
1962-63	9,981	187	333	332	47,989	58,822
1961-62	9,442	169	345	313	45,283	55,552
1960-61	9,093	159	352	274	42,148	52,026
1955-60	25,404 ^{d/}	571	1,707	996 ^{e/}	178,267 ^{f/}	206,945
1950-55	17,432	411	1,516	493	78,536	98,388
1945-50	16,105	289	1,360	392	72,011	90,157
1940-45	11,516	351	1,217	268	62,806	76,158
1935-40	7,823	220 ^{g/}	1,606 ^{h/}	91 ^{i/}	40,276 ^{j/}	50,016
1932-35 ^{k/}	2,397	-	479 ^{l/}	-	-	2,876

a/ Collections are on an accrual basis and therefore differ from those in Table 2 which are on a cash basis.

b/ Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.

c/ Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.

d/ Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.

e/ Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.

f/ Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.

g/ The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.

h/ Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.

i/ Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.

j/ The excise tax on distilled spirits was first imposed July 1, 1935 at a rate of 80 cents per gallon.

k/ The alcoholic beverage tax was first effective April 6, 1933 at a rate of 2 cents per gallon on beer and wine.

l/ Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.

ALCOHOLIC BEVERAGE TAX

**TABLE 28 - APPARENT CONSUMPTION ^{a/} OF BEER, WINES, AND DISTILLED SPIRITS
BY FISCAL YEAR, 1935-40 TO 1997-98**
(In thousands of gallons)

Fiscal year 1	Beer b/ 2	Wine			Total wine consumption 6	Distilled spirits 7
		Still wines		Champagne and sparkling wines 5		
		14 percent alcohol or less 3	Over 14 percent alcohol c/ 4			
1997-98	612,963	83,414	5,685	6,058	95,157	38,375
1996-97	612,179	87,027	5,098	6,156	98,281	38,022
1995-96	619,001	77,100	4,780	6,466	88,346	37,973
1994-95	606,084	75,168	4,868	6,661	86,696	39,189
1993-94	625,565	76,935	5,137	7,047	89,118	40,722
1992-93	643,307	78,244	5,371	7,630	91,245	42,811
1991-92	677,367	80,584	5,833	7,453	93,871	44,276
1990-91	671,319	89,732	6,329	8,396	104,457	47,033
1989-90	679,747	88,163	7,401	9,247	104,810	48,215
1988-89	669,662	91,381	8,445	9,678	109,504	48,004
1987-88	650,286	107,267	8,862	9,871	126,000	48,886
1986-87	664,051	108,442	8,991	10,599	128,032	50,132
1985-86	634,915	111,358	8,245	11,489	131,091	51,048
1984-85	626,426	101,671	7,821	10,809	120,301	52,748
1983-84	623,174	98,131	8,099	10,670	116,900	53,564
1982-83	598,790	95,718	8,416	9,141	113,275	54,393
1981-82	610,873	92,815	8,374	8,232	109,421	56,073
1980-81	610,689	89,931	8,339	7,642	105,912	57,500
1979-80	576,951	83,621	8,745	6,577	98,943	56,656
1978-79	564,280	81,495	9,507	6,175	97,177	56,665
1977-78	528,724	75,538	10,489	5,475	91,502	55,597
1976-77	506,034	68,985	10,599	4,647	84,231	52,734
1975-76	471,996	65,988	11,458	4,463	81,909	52,705
1974-75	460,592	60,543	11,551	4,063	76,157	50,724
1973-74	431,001	57,761	11,591	4,304	73,656	50,208
1972-73	404,900	55,949	13,207	4,419	73,575	48,377
1971-72	395,645	48,555	13,768	4,337	66,660	47,405
1970-71	356,738	44,392	13,119	4,244	61,755	45,390
1969-70	373,129	38,568	13,584	3,412	55,564	44,916
1968-69	328,976	31,650	14,317	2,616	48,583	42,773
1967-68	308,936	28,103	14,543	2,386	45,032	40,629
1966-67	321,765	24,713	15,320	2,107	42,140	39,738
1965-66	298,711	23,509	15,990	1,791	41,290	38,292
1964-65	300,835	21,790	16,131	1,629	39,550	36,102
1963-64	261,145	20,312	16,848	1,350	38,510	33,802
1962-63	256,151	18,668	16,661	1,106	36,435	31,993
1961-62	242,761	16,851	17,239	1,044	35,134	30,189
1960-61	232,962	15,861	17,602	913	34,376	28,098
1959-60	238,120	13,761	17,299	898	31,958	26,937
1958-59	224,657	11,547	17,631	688	29,866	24,886
1957-58	207,021	10,901	17,555	630	29,086	22,820
1956-57	196,151	10,460	16,570	605	27,635	23,189
1955-56	192,973	10,447	16,324	502	27,273	21,012
1954-55	185,388	9,394	15,826	390	25,610	20,887
1953-54	177,629	8,987	16,507	396	25,890	19,644
1952-53	184,657	8,041	15,833	401	24,275	19,572
1951-52	168,847	7,431	13,969	336	21,736	18,045
1950-51	167,439	7,271	13,674	405	21,350	20,022
1945-50	801,657	29,022	67,996	1,625	98,643	90,014
1940-45	573,369	35,000	61,130	1,009	97,139	78,507
1935-40	387,414	37,121	65,264	683	103,068	50,345

^{a/} Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

^{b/} Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

^{c/} Includes a relatively small amount for sparkling hard cider starting January 1995.

ALCOHOLIC BEVERAGE TAX

**TABLE 29 - PER CAPITA CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS
BY FISCAL YEAR, 1935-36 TO 1997-98
(Consumption in gallons)**

Fiscal year 1	Population b/ 2	Per capita consumption		
		Beer c/ 3	Wines 4	Distilled spirits 5
1997-98	33,252,000	18.43	2.86	1.15
1996-97	32,670,000 ^{r/}	18.74 ^{r/}	3.01	1.16 ^{r/}
1995-96	32,223,000	19.21	2.74	1.18
1994-95	31,910,000	18.99	2.72	1.23
1993-94	31,661,000	19.76	2.81	1.29
1992-93	31,303,000	20.55	2.91	1.37
1991-92	30,845,000	21.96	3.04	1.44
1990-91	30,296,000	22.16	3.45	1.55
1989-90	29,558,000	23.00	3.55	1.63
1988-89	28,701,000	23.33	3.82	1.67
1987-88	27,996,000	23.23	4.50	1.75
1986-87	27,338,000	24.29	4.68	1.83
1985-86	26,687,500	23.79	4.92	1.91
1984-85	26,079,000	24.02	4.61	2.02
1983-84	25,414,000	24.52	4.60	2.11
1982-83	24,944,700	24.00	4.54	2.18
1981-82	24,469,500	24.96	4.47	2.29
1980-81	23,992,900	25.45	4.41	2.40
1979-80	23,534,000	24.52	4.20	2.41
1978-79	23,072,000	24.46	4.21	2.46
1977-78	22,610,000	23.38	4.05	2.46
1976-77	22,164,000	22.83	3.80	2.38
1975-76	21,756,000	21.70	3.76	2.42
1974-75	21,374,000	21.55	3.56	2.37
1973-74	21,036,000	20.49	3.50	2.39
1972-73	20,737,000	19.53	3.55	2.33
1971-72	20,470,000	19.33	3.26	2.32
1970-71	20,193,000	17.67	3.06	2.25
1969-70	19,922,000	18.73	2.79	2.25
1968-69	19,664,000	16.73	2.47	2.18
1967-68	19,372,000	15.95	2.32	2.10
1966-67	19,041,000	16.90	2.21	2.09
1965-66	18,670,000	16.00	2.21	2.05
1964-65	18,255,000	16.48	2.17	1.98
1963-64	17,768,000	14.70	2.17	1.90
1962-63	17,211,000	14.88	2.12	1.86
1961-62	16,636,000	14.59	2.11	1.81
1960-61	16,114,000	14.46	2.13	1.74
1955-56	13,292,000	14.52	2.05	1.58
1950-51	10,886,000	15.38	1.96	1.84
1945-46	9,452,000	16.86	2.13	2.37
1940-41	7,094,000	10.71	2.51	1.60
1935-36	6,258,000	11.63	3.39	1.46

a/ Based on taxable distributions compiled from monthly tax returns.
b/ Population used is for January 1 of each fiscal year.
c/ Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.
r/ Revised.

CIGARETTE TAX

TABLE 30A - CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 1997-98
(In thousands of dollars)

Fiscal year	Cigarette tax				Other tobacco products surtax	
	Revenue a/	Distributors' discounts b/	Gross value of tax indicia c/	Refunds	Revenue	Rate
	1	2	3	4	5	6
1997-98	\$612,066	\$5,244	\$617,309	\$5,408	\$39,617	29.37 %
1996-97	629,579	5,394	634,973	5,060	41,590 ^{r/}	30.38
1995-96	639,030	5,469	644,499	6,193	32,788	31.20
1994-95	656,923	5,628	662,551	11,159	28,460	31.20
1993-94	647,993 ^{d/}	5,553	653,546	8,353	19,773	23.03
1992-93	667,479	5,715	673,195	9,138	21,480	26.82
1991-92	711,276	6,086	717,362	7,791	22,016	29.35
1990-91	729,612	6,242	735,854	7,904	24,064	34.17
1989-90	770,042 ^{e/}	6,581	776,623	11,615	24,956 ^{e/}	37.47
1988-89	499,712 ^{e/}	4,273	503,984	4,968	9,994 ^{e/}	41.67
1987-88	254,869	2,180	257,049	2,970		
1986-87	257,337	2,202	259,539	2,661		
1985-86	260,960	2,231	263,190	2,834		
1984-85	265,070	2,267	267,337	2,390		
1983-84	265,265	2,267	267,532	2,756		
1982-83	273,748	2,336	276,084	2,060		
1981-82	278,667	2,383	281,050	1,843		
1980-81	280,087	2,395	282,482	1,567		
1979-80	272,145	2,301	274,446	1,645		
1978-79	270,658	2,315	272,973	1,408		
1977-78	275,042	2,352	277,394	1,239		
1976-77	270,502	2,315	272,817	832		
1975-76	269,852	2,309	272,161	927		
1974-75	264,182	2,262	266,444	745		
1973-74	259,738	2,222	261,960	632		
1972-73	253,089	2,167	255,256	626		
1971-72	248,398	2,127	250,525	677		
1970-71	240,372	2,058	242,430	552		
1969-70	237,220	2,032	239,253	455		
1968-69	238,836	2,046	240,882	492		
1967-68	208,125 ^{f/}	1,862	209,987	328		
1966-67	75,659	1,543	77,202	129		
1965-66	74,880	1,528	76,407	88		
1964-65	74,487	1,520	76,007	61		
1963-64	71,530	1,459	72,989	71		
1962-63	70,829	1,445	72,274	79		
1961-62	68,203	1,390	69,593	47		
1960-61	66,051 ^{g/}	1,675 ^{h/}	67,726	76		
1959-60	61,791 ^{i/}	767 ^{j/}	62,558	67		

a/ Net of refunds for tax indicia on cigarettes that become unfit for use. (See column 5).

b/ A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960 until August 1, 1967 the discount rate was 2%.

c/ Effective July 16, 1961, distributors have been able to purchase tax indicia on credit. On June 30, 1997, this amounted to \$53,542,868 and on June 30, 1998, it amounted to \$48,864,763.

d/ Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2 cents tax was imposed to raise funds for breast cancer research and education.

e/ Effective January 1, 1989, an additional 25 cents per pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.

f/ Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967 the rate was further increased to 10 cents per pack, with the stipulation that 30% of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cents per pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cents per pack floor stocks tax imposed October 1, 1967.

g/ Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.

h/ Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.

i/ Includes \$2,673,048 from the 3-cents per pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia.

j/ During July and August of 1959 the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

r/ Revised.

CIGARETTE TAX

TABLE 30B - CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 1997-98

Fiscal year 1	Distributions (Millions of packages)			Per capita consumption (In packages) a/
	Total 2	Tax paid 3	Tax exempt 4	
1997-98	1,717	1,668	48	51.6
1996-97	1,777	1,716	61	54.4 r/
1995-96	1,811	1,742	69	56.2
1994-95	1,871	1,791	80	58.6
1993-94	1,903	1,824	79	60.1
1992-93	2,010	1,923	86	64.2
1991-92	2,144	2,050	94	69.5
1990-91	2,196	2,102	93	72.5
1989-90	2,311	2,219	92	78.2
1988-89	2,431	2,353	78	84.7
1987-88	2,657	2,570	87	94.9
1986-87	2,690	2,595	95	98.4
1985-86	2,730	2,632	98	102.3
1984-85	2,781	2,673	108	106.7
1983-84	2,792	2,675	117	109.9
1982-83	2,889	2,761	128	115.8
1981-82	2,947	2,811	136	120.4
1980-81	2,966	2,825	141	123.6
1979-80	2,892	2,744	148	122.9
1978-79	2,887	2,730	157	125.1
1977-78	2,940	2,774	166	130.0
1976-77	2,900	2,728	172	130.9
1975-76	2,909	2,722	187	133.7
1974-75	2,857	2,664	193	133.7
1973-74	2,827	2,620	207	134.4
1972-73	2,762	2,553	209	133.2
1971-72	2,720	2,505	215	132.9
1970-71	2,635	2,424	211	130.5
1969-70	2,594	2,393	201	130.2
1968-69	2,616	2,409	207	133.0
1967-68	2,596	2,383	213	134.0
1966-67	2,737	2,573	164	143.8
1965-66	2,706	2,547	159	144.9
1964-65	2,679	2,534	145	146.7
1963-64	2,564	2,433	131	144.3
1962-63	2,545	2,409	136	147.9
1961-62	2,450	2,320	130	147.3
1960-61	2,382	2,258	124	147.8
1959-60	2,190	2,085	105	139.7

a/ Based on latest estimate of January 1 population for each fiscal year.

r/ Revised.

INSURANCE TAX

**TABLE 31 - 1997 TAXABLE INSURANCE PREMIUMS
AND TOTAL TAXES ASSESSED IN 1998, BY COMPANY**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
FIRE AND CASUALTY INSURERS		
Allstate Indemnity Company	\$566,967	\$13,323,735
Allstate Insurance Company	1,254,959	29,491,537
Amco Insurance Company	107,418	2,524,322
American Automobile Insurance Company	129,526	3,043,850
American Bankers Insurance Company of Florida	148,595	3,491,980
The American Insurance Company	239,198	5,621,159
American Manufacturers Mutual Insurance Company	124,709	2,930,665
CalFarm Insurance Company	237,134	5,572,646
California Capital Insurance Company	133,124	3,128,426
California Compensation Insurance Company	428,633	10,072,870
California Indemnity Insurance Company	113,320	2,663,010
California State Automobile Association Inter-Insurance Bureau	1,398,003	32,853,069
Century-National Insurance Company	172,604	4,056,204
Clarendon National Insurance Company	218,120	5,125,817
Coast National Insurance Company	184,465	4,334,937
Continental Casualty Company	310,704	7,301,533
Farmers Insurance Exchange	1,974,120	46,391,831
Federal Insurance Company	450,256	10,581,019
Financial Indemnity Company	128,382	3,016,974
Fire Insurance Exchange	652,157	15,325,682
Fireman's Fund Insurance Company	489,303	11,498,625
Fremont Compensation Insurance Company	168,116	3,950,732
Hartford Fire Insurance Company	154,495	3,630,631
Hartford Underwriters Insurance Company	144,578	3,397,583
HIH America Compensation and Liability Insurance Company	124,977	2,936,952
Infinity Insurance Company	149,762	3,519,413
The Insurance Company of the State of Pennsylvania	109,544	2,574,276
Interinsurance Exchange of the Automobile Club of Southern California	1,033,112	24,278,128
Liberty Mutual Fire Insurance Company	379,759	8,924,328
Lumbermens Mutual Casualty Company	107,119	2,517,302
Mercury Casualty Company	281,067	6,605,066
Mercury Insurance Company	705,904	16,588,738
Mid-Century Insurance Company	325,468	7,648,503
National General Insurance Company	128,108	3,010,526
National Union Fire Insurance Company of Pittsburgh, Pennsylvania	520,825	12,239,382
Norcal Mutual Insurance Company	110,984	2,608,129
Progressive West Insurance Company	185,979	4,370,517
Reliance Insurance Company	264,501	6,215,777
Republic Indemnity Company of America	118,029	2,773,670
SAFECO Insurance Company of America	439,999	10,339,985
St. Paul Fire and Marine Insurance Company	130,019	3,055,446
SCPIE Indemnity Company (formerly Southern California Physicians Insurance Exchange)	113,192	2,660,021
State Compensation Insurance Fund	951,845	22,368,361
State Farm Fire and Casualty Company	601,640	14,138,542
State Farm General Insurance Company	617,986	14,522,669
State Farm Mutual Automobile Insurance Company	2,250,208	52,879,900
TIG Insurance Company	128,311	3,015,304
Transcontinental Insurance Company	131,660	3,094,001
Transportation Insurance Company	108,792	2,556,610
The Travelers Indemnity Company of Illinois	221,948	5,215,782
Truck Insurance Exchange	281,398	6,612,848
20th Century Insurance Company	848,368	19,936,650
Unicare Insurance Company	159,168	3,740,457
United Services Automobile Association	285,395	6,706,782
USAA Casualty Insurance Company	181,013	4,325,551
Viking Insurance Company of Wisconsin	167,139	3,927,762
The Wawanesa Mutual Insurance Company	101,927	3,010,346
Zenith Insurance Company	125,465	2,948,418
Zurich Insurance Company	124,702	2,930,499
580 other fire and casualty insurers a/	10,852,510 b/	259,402,175 b/
Totals for fire and casualty insurers	\$33,296,709	\$787,527,652

a/ Each having a total tax of less than \$2,500,000. In addition, there were 188 fire and casualty insurers that reported no tax liability.

b/ Includes one return for non-admitted companies.

INSURANCE TAX

**TABLE 31 - 1997 TAXABLE INSURANCE PREMIUMS
AND TOTAL TAXES ASSESSED IN 1998, BY COMPANY - Concluded**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
LIFE INSURERS		
Aetna Life Insurance and Annuity Company	\$92,742	\$2,057,524
Aetna Life Insurance Company	377,631	8,711,940
AIG Life Insurance Company	87,918	1,853,490
Allianz Life Insurance Company of North America	84,060	1,939,846
Allstate Life Insurance Company	133,519	3,077,008
American Bankers Life Assurance Company of Florida	89,890	2,110,777
American General Life Insurance Company	102,597	2,404,609
BC Life and Health Insurance Company	251,795	5,917,173
Connecticut General Life Insurance Company	602,236	13,977,161
Employers Health Insurance Company	136,702	3,212,500
Farmers New World Life Insurance Company	182,413	3,796,066
First Colony Life Insurance Company	124,670	2,957,294
Fortis Benefits Insurance Company	145,082	3,407,284
General American Life Insurance Company	102,478	2,369,846
Great-West Life and Annuity Insurance Company	78,927	1,830,095
Hartford Life and Accident Insurance Company	89,056	2,092,806
Hartford Life Insurance Company	194,823	4,556,472
Health Net Life Insurance Company	72,622	1,706,607
IDS Life Insurance Company	114,120	2,564,271
Jackson National Life Insurance Company	133,700	2,878,620
John Hancock Mutual Life Insurance Company	135,714	2,998,614
John Hancock Variable Life Insurance Company	73,357	1,718,722
Liberty Life Assurance Company of Boston	88,053	2,069,252
Life Insurance Company of North America	160,067	3,760,235
LifeUSA Insurance Company	129,382	2,234,509
Massachusetts Mutual Life Insurance Company	257,287	5,718,575
Metropolitan Life Insurance Company	672,560	15,299,194
MML Bay State Life Insurance Company	265,405	6,226,198
New York Life Insurance Company	718,565	15,731,638
Pacific Life Insurance Company	296,178	6,287,512
J. C. Penney Life Insurance Company	87,941	2,066,623
PM Group Life Insurance Company	128,697	3,024,374
Primerica Life Insurance Company	157,544	3,702,289
Principal Mutual Life Insurance Company	387,925	8,785,625
Provident Life and Accident Insurance Company	203,269	4,772,723
ReliaStar Life Insurance Company	118,872	2,767,194
Security Life of Denver Insurance Company	173,142	4,054,553
Standard Insurance Company	159,491	3,729,849
State Farm Life Insurance Company	152,653	3,672,405
Sun Life Assurance Company of Canada	130,736	3,041,722
The Equitable Life Assurance Society of the United States	209,231	4,819,357
The Guardian Life Insurance Company of America	310,208	7,221,037
The Manufacturers Life Insurance Company (U.S.A.)	155,146	3,571,502
The Minnesota Mutual Life Insurance Company	132,491	2,909,077
The Northwestern Mutual Life Insurance Company	314,135	7,103,457
The Paul Revere Life Insurance Company	75,202	1,765,915
The Prudential Insurance Company of America	1,631,590	29,207,852
Transamerica Occidental Life Insurance Company	380,891	7,081,606
United Healthcare Insurance Company	165,477	3,888,699
United of Omaha Life Insurance Company	119,674	2,530,258
UNUM Life Insurance Company of America	262,115	6,159,388
Valley Forge Life Insurance Company	77,174	1,720,882
Western Reserve Life Assurance Company of Ohio	122,406	3,052,636
463 other life insurers c/	5,604,261 d/	122,362,479 d/
Totals for life insurers	\$17,253,820	\$378,477,340 e/
Totals for fire and casualty insurers	33,296,709	787,527,652 e/
Totals for title insurers f/	203,900	4,881,900 e/
Totals for all insurers	\$50,754,429	\$1,170,886,892

c/ Each having a total tax of less than \$1,700,000. In addition, there were 63 life insurers that reported no tax liability.

d/ Includes one return for non-admitted companies.

e/ Retaliatory taxes of \$5,055,004 for fire and casualty insurers, \$682,326 for life insurers and \$90,254 for title insurers have been included in the assessments by company.

f/ Includes 18 insurers. In addition, there were 2 title insurers that reported no tax liability.

INSURANCE TAX

TABLE 32 - SUMMARY OF INSURANCE TAXES ASSESSED IN 1997 AND 1998 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER a/

Type of insurer	Assessments on 1996 business		Assessments on 1997 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty	877 ^{b/}	\$772,055,565 ^{b/}	892 ^{c/}	\$787,527,652 ^{c/}	2.0 %
Life	620 ^{d/}	372,308,453 ^{d/}	603 ^{e/}	378,477,340 ^{e/}	1.7
Title	22	6,403,772	23	4,881,900	-23.8
Subtotals	1,519 ^{f/}	1,150,767,790 ^{f/}	1,518 ^{g/}	1,170,886,893 ^{g/}	1.7
Ocean Marine	517 ^{h/}	509,494	530 ^{i/}	600,264	17.8
Totals	2,036	\$1,151,277,284	2,048	\$1,171,487,156	1.8 %
Adjustments:					
Deficiency assessments	41 ^{j/}	8,633,473 ^{j/}	128 ^{k/}	4,594,091 ^{k/}	-
Refunds and cancellations	225 ^{l/}	33,260,302 ^{l/}	142 ^{m/}	29,816,108 ^{m/}	-
Net adjustments	266	-24,626,829	270	-25,222,017	-
Grand Totals	2,302	\$1,126,650,455	2,318	\$1,146,265,139	1.7 %

a/ Includes self-assessments and board assessments against companies licensed to write insurance on California risks.

b/ Includes one return for non-admitted companies in the amount of \$104,889.

c/ Includes one return for non-admitted companies in the amount of \$131,307.

d/ Includes one return for non-admitted companies in the amount of \$313.

e/ Includes one return for non-admitted companies in the amount of \$61.

f/ Includes 96 retaliatory tax assessments totaling \$8,612,534 and 251 nil assessments.

g/ Includes 90 retaliatory tax assessments totaling \$5,827,584 and 253 nil assessments.

h/ Includes 445 nil assessments.

i/ Includes 443 nil assessments.

j/ In addition, there were interest and penalty assessments issued by the State Controller in the amount of \$947,197.

k/ Includes 27 initial assessments for prior years totaling \$346,902. In addition, there were interest and penalty assessments issued by the State Controller in the amount of \$1,583,921.

l/ Includes 20 petition cancellations totaling \$875,972: 6 amounting to \$132,981 for reduced rate under section 12202 of the Revenue and Taxation Code, 6 for \$53,723 for retaliatory tax assessments, 4 amounting to \$636,779 for Mini-Met, and 4 other cancellations amounting to \$52,489. Also included are 159 refunds in the amount of \$14,559,918 for settlement agreements entered into by the Board with respect to "Proposition 103" refund claims for tax year 1990, 1 refund totaling \$14,985,747 for Mini-Met, and 45 other refunds totaling \$2,838,665 for overpayments of annual and retaliatory taxes for prior years, and other miscellaneous reasons.

m/ Includes 17 petition cancellations totaling \$1,452,602: 5 amounting to \$310,206 for reduced rate under section 12202 of the Revenue and Taxation Code, 5 amounting to \$ 615,744 for retaliatory tax assessments, 4 amounting to \$17,150 for billing errors, and 3 amounting to \$509,502 for various reasons. Also included are 72 refunds in the amount of \$17,321,415 for settlement agreements entered into by the board with respect to "Proposition 103" refund claims for tax year 1990, 37 refunds totaling \$8,856,035 for overpayment of prior years' annual and retaliatory taxes, and 16 refunds totaling \$2,186,056 for other miscellaneous reasons.

INSURANCE TAX

TABLE 33 - INSURANCE TAX ASSESSMENTS AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911-15 TO 1998 a/

Year of assessment	Number of assessments b/	Gross premiums tax rate (percent)	Taxes assessed on premiums c/	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine d/	Total taxes assessed
1	2	3	4	5	6	7
1998	1,262 e/	2.35	\$1,145,664,875	-	\$600,264	\$1,146,265,139
1997	1,244	2.35	1,126,140,961	-	509,494	1,126,650,455
1996	1,256	2.35	1,076,399,958	-	545,482	1,076,945,440
1995	1,241	2.35	923,458,207 f/	-	540,624	923,998,831
1994	1,235	2.35	1,077,737,837 f/	-	363,622	1,078,101,459
1993	1,245	2.35	1,149,354,061	-	375,468	1,149,729,529
1992	1,271	2.35	1,199,878,619	-	288,882	1,200,167,501
1991	1,293	2.46	1,211,392,648	-	297,521	1,211,690,169
1990	1,329	2.37	1,106,574,868	-	230,108	1,106,804,976
1989	1,291	2.35	1,082,116,239	-	236,775	1,082,353,014
1988	1,250	2.35	1,088,501,995	-	215,150	1,088,717,145
1987	1,207	2.35	918,812,776	-	153,794	918,966,570
1986	1,196	2.33	795,971,303	-	149,821	796,121,124
1985	1,182	2.33	655,415,839 g/	-	85,824	655,501,663
1984	1,174	2.33	584,371,566 g/	-	66,928	584,438,494
1983	1,144	2.33	459,977,247 h/	-	183,981	460,161,228
1982	1,106	2.35	472,564,778	-	225,083	472,789,861
1981	1,064	2.35	448,279,043	-	145,962	448,425,005
1980	1,065	2.35	429,220,590	-	100,375	429,320,965
1979	1,038	2.35	396,746,131	-	144,456	396,890,587
1978	1,008	2.35	363,448,942	-	74,843	363,523,785
1977	984	2.35	299,589,171	- i/	37,018	299,626,189
1976	967	2.35	248,384,123	\$17,840,567	23,124	230,566,680
1975	992	2.35	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35	160,307,804	11,673,670	45,488	148,679,622
1966-70	4,084	- j/	608,415,914	36,326,900	63,494	572,152,508
1961-65	4,050	- j/	417,518,009 k/	23,493,694	189,670	394,213,985 k/
1956-60	3,719 l/	2.35	269,850,988	13,515,163	191,281	256,527,106 l/
1951-55	3,971	2.35	173,274,339 m/	7,373,849	488,856	166,389,346
1946-50	3,790	- n/	101,734,147	4,178,399	454,383	98,010,131
1941-45	3,400	- n/	58,111,232	5,777,662	139,007	52,472,577
1936-40	3,405	2.60	44,427,176	8,395,968	59,270	36,090,478
1931-35	3,128	2.60	34,850,689	3,342,794	87,173	31,595,068
1926-30	2,834	2.60	33,143,423	3,031,155	-	30,112,268
1921-25	2,129	2.60	20,170,810	1,460,622	-	18,710,188
1916-20	1,664	2.00	7,257,013	272,834	-	6,984,179
1911-15	1,490	- o/	3,893,525	169,848	-	3,723,677

- a/ Excludes assessments against life insurance companies not licensed by the State to write insurance on California risks.
- b/ Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.
- c/ Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late or nonfiling of returns, and adjustments of prior year taxes.
- d/ Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.
- e/ Defined in footnote b. In addition, there were 90 retaliatory tax assessments and 696 returns that showed no tax liability of which 253 were for life, fire and casualty, and title insurers and 443 for ocean marine insurers.
- f/ Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.
- g/ Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.
- h/ Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.
- i/ This tax credit on the home or principal office in California was eliminated by proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.
- j/ The tax rate was reduced from 2.35 percent to 2.33 percent in 1965. The rate was again raised to 2.35 percent in 1969.
- k/ Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.
- l/ Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.
- m/ Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
- n/ The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices have been eligible for offset.
- o/ The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910. The rate was raised to 1.75 percent in 1913 and 2.00 percent in 1915.

(ELECTRICAL) ENERGY RESOURCES SURCHARGE

TABLE 34 - ENERGY RESOURCES SURCHARGE REVENUE, 1974-75 TO 1997-98
(In thousands of dollars)

Fiscal year 1	Revenue 2
1997-98	\$41,454
1996-97	42,542
1995-96	42,588
1994-95	41,296
1993-94	40,706
1992-93	41,349
1991-92	39,863
1990-91	40,246
1989-90	39,358
1988-89	38,086
1987-88	36,942
1986-87	35,142
1985-86	34,824
1984-85	34,432
1983-84	32,131
1982-83	30,729
1981-82	30,994 ^{a/}
1980-81	23,817 ^{b/}
1979-80	19,022 ^{c/}
1978-79	18,066 ^{d/}
1977-78	17,670 ^{e/}
1976-77	13,989
1975-76	13,250
1974-75	1,885 ^{f/}

^{a/} Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum allowed under the law. The surcharge was permanently set at the maximum authorized rate in September 1982.

^{b/} Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.

^{c/} Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.

^{d/} Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.

^{e/} Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies used in California became subject to the surcharge.

^{f/} This tax became effective January 1, 1975 at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

TELEPHONE TAXES

TABLE 35 - EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, 1977-78 TO 1997-98
(In thousands of dollars)

Fiscal year 1	Emergency telephone users surcharge a/ 2	Universal telephone service tax b/ 3
1997-98	\$90,842	-
1996-97	81,477	-
1995-96	73,080	-
1994-95	74,645 ^{c/}	-
1993-94	70,889	-
1992-93	67,445	-
1991-92	69,910	-
1990-91	64,725	-
1989-90	52,110 ^{d/}	-
1988-89	41,588	-
1987-88	40,529	\$11,702 ^{e/}
1986-87	40,985	42,627 ^{f/}
1985-86	34,437	83,707
1984-85	30,178	57,637
1983-84	25,356	
1982-83	23,057	
1981-82	20,052	
1980-81	15,759	
1979-80	15,142	
1978-79	14,069	
1977-78	8,747	

^{a/} This tax became effective July 1, 1977 at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.

^{b/} This tax became effective July 1, 1984 at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.

^{c/} Effective November 1, 1994 the tax rate was increased to 0.72 percent.

^{d/} Effective November 1, 1989 the tax rate was increased to 0.69 percent.

^{e/} Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

^{f/} Effective July 1, 1986, the tax rate was reduced to 1.5 percent.