

# Property Taxes

**TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2006**

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate <sup>a</sup> (%)	Net revenue (In thousands)	Rate <sup>a</sup> (%)	Net revenue (In thousands)
1	2	3	4	5	6
2006 .....	\$534.1	2.9	\$15,685	—	—
2005 .....	546.9	2.9	15,652	—	—
2004 .....	500.1	2.9	14,440	—	—
2003 .....	447.7	2.9	13,193	—	—
2002 .....	452.0	2.9	13,742	—	—
2001 .....	575.7	2.9	19,656	—	—
2000 .....	909.1	2.9	26,026	—	—
1999 .....	763.8	2.9	23,249	—	—
1998 .....	759.0	2.9	22,815	—	—
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	— <sup>b</sup>	\$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 <sup>c</sup>	6.0	23,822 <sup>c</sup>	0.5	1,985 <sup>c</sup>

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<sup>a</sup> STATISTICS, BY COUNTY, 2006**

County	Net volume <sup>b</sup> (In millions of board feet)	Market value <sup>c</sup> (In thousands)	County	Net volume <sup>b</sup> (In millions of board feet)	Market value <sup>c</sup> (In thousands)
1	2	3	1	2	3
Amador .....	27.3	\$2,800	San Mateo .....	5.7	4,045
Butte .....	62.8	19,653	Santa Cruz .....	9.6	6,339
Calaveras .....	33.5	8,835	Shasta .....	189.5	50,461
Del Norte .....	16.8	7,448	Sierra .....	22.0	5,242
El Dorado .....	99.5	22,847	Siskiyou .....	198.8	47,925
Fresno .....	10.3	2,046	Sonoma .....	11.2	6,324
Humboldt .....	336.7	171,628	Tehama .....	51.2	14,848
Lassen .....	60.3	13,336	Trinity .....	85.0	22,926
Madera .....	2.4	402	Tulare .....	5.8	1,219
Mariposa .....	4.8	1,152	Tuolumne .....	48.4	11,484
Mendocino .....	110.2	53,379	Yuba .....	14.2	4,837
Modoc .....	25.0	5,394	Other <sup>d</sup> .....	4.1	1,819
Nevada .....	27.8	7,322	Totals .....	1,631.2	\$534,104
Placer .....	49.3	11,583			
Plumas .....	118.9	28,812			

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, Alpine, Contra Costa, Kern, Lake, Merced, Mono, Napa, Orange, Riverside, Sacramento, San Diego, San Joaquin, San Luis Obispo, Santa Clara, and Ventura counties.