

# Property Taxes

**TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2007**

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
2007	\$474.4	2.9	\$14,578	—	—
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, 2007**

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	18.3	\$4,642	San Mateo	5.8	4,118
Butte	66.0	16,550	Santa Cruz	9.4	6,413
Calaveras	27.1	4,907	Shasta	191.6	43,949
Del Norte	11.9	5,671	Sierra	50.1	9,437
El Dorado	91.1	18,521	Siskiyou	246.1	59,344
Fresno	13.1	2,735	Sonoma	10.6	5,498
Humboldt	296.8	147,114	Tehama	46.5	12,976
Lassen	29.1	5,468	Trinity	82.0	17,143
Madera	7.1	987	Tuolumne	50.6	9,249
Mariposa	5.3	922	Yuba	16.3	5,014
Mendocino	103.0	43,648	Other <sup>d</sup>	10.8	2,600
Modoc	35.1	5,329	Totals	1,626.1	\$474,398
Nevada	30.5	6,744			
Placer	35.2	7,348			
Plumas	136.5	28,070			

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, Contra Costa, Glenn, Kern, Lake, Merced, Mono, Monterey, Napa, Orange, Sacramento, San Diego, San Joaquin, San Luis Obispo, Santa Clara, Solano, Tulare, and Ventura counties.