Administration

TABLE 1—SUMMARY OF EXPENDITURES OF THE STATE BOARD OF EQUALIZATION
For the period July 1, 2009, to June 30, 2011
(In thousands of dollars)

Function	Expenditures	
	2009-10	2010-11
1	2	3
Personal Services	$311,786	$324,203
Operating Expenses and Equipment:		
General Expense	12,713	16,714
Printing	1,300	1,431
Communications	4,239	4,668
Postage	3,708	3,667
Insurance	11	8
Travel—In-State	3,058	4,139
Travel—Out-of-State	2,784	3,384
Training	228	397
Facilities Operations	30,113	22,715
Utilities	152	135
Consulting & Professional Services:		
Interdepartmental	9,506	10,762
External	9,361	6,373
Consolidated Data Center	10,222	10,000
Data Processing	4,603	8,589
Central Administrative Services	4,437	4,654
Equipment	533	3,701
Other Items of Expense	92	100
Totals, Operating Expenses and Equipment	$97,060	$101,437
Totals, Expenditures	$408,846	$425,640
Reimbursements	-125,801	-135,201
Special Funds	-53,331	-57,713
Federal Funds	-127	-123
Net Expenditures (General Fund)	$229,587	$232,603

Administration

TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, BY FISCAL YEAR, 2000-01 TO 2010-11
(In thousands of dollars)

Revenue source	2010-11	2009-10	2008-09	2007-08	2006-07
1	2	3	4	5	6
Local taxes on state-assessed properties[a]	$874,658	$838,728	$830,536	$785,570	$740,861
Private car taxes	6,201	5,816	6,045	6,110	6,703
Fuel taxes and fees:					
Motor vehicle fuel taxes:[b]					
Gasoline tax	5,203,521[c]	2,668,891	2,678,003	2,804,134	2,845,623
Jet fuel tax	2,384	2,252	2,492	3,065	3,042
Subtotals	5,205,905	2,671,143	2,680,495	2,807,199	2,848,664
Diesel and use fuel taxes[d]	474,079	494,268	520,060	587,994	574,608
Fees	3,377	3,386	3,266	1,401	266
Subtotals	477,456	497,654	523,326	589,395	574,874
Fuel totals	5,683,361	3,168,797	3,203,821	3,396,594	3,423,538
Sales and use taxes and fees:[e]					
State taxes[f]	27,305,890[c]	27,672,958	25,273,188	27,771,845	28,396,242
State disaster relief tax[g]	–	–	–	–	–
Local revenue fund state sales tax	2,461,759	2,348,068	2,439,721	2,805,089	2,850,488
Public safety fund sales tax	2,461,609	2,348,068	2,439,721	2,805,089	2,850,488
Fiscal recovery fund sales tax[h]	1,217,117	1,161,938	1,239,366	1,401,776	1,406,048
City and county taxes[i]	3,681,279	3,510,763	3,734,285	4,228,650	4,264,888
County transportation tax	1,228,097	1,170,171	1,246,361	1,429,075	1,419,150
Special district taxes	4,161,245	3,953,322	3,551,907	3,974,548	3,918,005
Fees[j]	2116	532	385	405	482
Totals	42,517,662	42,165,819	39,924,935	44,416,478	45,105,793
Alcoholic beverage taxes:[e]					
Taxes on beer and wine	158,324	150,171	160,953	157,568	169,372
Taxes on distilled spirits	175,869	161,083	163,001	169,702	164,434
Totals	334,193	311,253	323,954	327,270	333,806
Cigarette and tobacco products taxes:[e]					
Cigarette tax	95,994	96,184	107,254	109,871	115,370
Cigarette and tobacco products surtax	285,019	293,769	315,344	327,734	335,893
Breast cancer research cigarette stamp tax	23,652	24,171	25,718	26,400	27,273
Children and families first cigarette stamp tax[k]	504,963	512,104	555,404	576,857	603,385
Cigarette and tobacco products licensing fee[l]	1,694	1,778	1,895	1,934	2,183
Totals	911,322	928,007	1,005,615	1,042,797	1,084,103
Insurance taxes	1,934,385	1,884,992	1,937,269	2,009,700	1,982,588
Electrical Energy Tax	56,915	53,300	57,049	57,040	56,357
Natural Gas Surcharge[m]	597,161	532,303	448,137	400,030	440,430
Emergency Telephone Users' Surcharge	86,507	90,349	107,795	103,748	112,154
Timber Yield Tax	6,480	2,967	6,872	12,831	15,301
Hazardous substances taxes and other environmental fees[n]	710,604	696,453	567,936	587,646	565,423
Grand totals	$53,719,450	$50,678,783	$48,419,964	$53,145,812	$53,867,057

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, that is, tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
c. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
d. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
e. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
f. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011.
g. 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.
h. This special 1/4 percent tax became effective July 1, 2004.
i. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
j Effective January 1, 2011 Fees include collection recovery costs..
k. This tax became effective January 1, 1999, to raise funds for early childhood development programs
l. This tax became effective January 1, 2004.
m. This tax became effective January 1, 2001.
n. Revenues were first received under these programs in 1981-82 for hazardous waste.

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. Detail may not compute to total due to rounding.

TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, BY FISCAL YEAR, 2000-01 TO 2010-11—Concluded
(In thousands of dollars)

Revenue source	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
7	8	9	10	11	12	13
Local taxes on state-assessed properties[a]	$733,150	$715,600	$749,200	$700,600	$677,770	$672,561
Private car taxes	6,950	6,577	6,637	6,416	6,379	6,339
Fuel taxes and fees:						
Motor vehicle fuel taxes:[b]						
Gasoline tax	2,871,962	2,862,296	2,868,133	2,825,923	2,771,406	2,700,248
Jet fuel tax	3,118	2,569	2,189	2,429	2,447	2,726
Subtotals	2,875,079	2,864,865	2,870,322	2,828,352	2,773,853	2,702,975
Diesel and use fuel taxes[d]	550,466	531,700	500,880	474,495	467,981	487,515
Fees	341	363	353	504	314	270
Subtotals	550,806	532,063	501,233	474,999	468,295	487,785
Fuel totals	3,425,886	3,396,928	3,371,555	3,303,350	3,242,148	3,190,759
Sales and use taxes and fees:[e]						
State taxes[e]	27,936,047	26,180,129	24,064,797	22,620,217	21,588,029	22,062,150
State disaster relief tax[g]	–	–	–	–	–	1
Local revenue fund state sales tax	2,811,773	2,635,571	2,442,269	2,279,070	2,208,508	2,277,235
Public safety fund sales tax	2,811,773	2,635,803	2,442,040	2,279,066	2,208,509	2,277,235
Fiscal recovery fund sales tax[h]	1,395,801	1,187,425	–	–	–	–
City and county taxes[i]	4,199,969	4,053,961	4,822,579	4,527,774	4,423,236	4,558,083
County transportation tax	1,401,329	1,312,438	1,205,470	1,132,003	1,105,575	1,139,592
Special district taxes	3,743,610	3,469,334	3,081,100	2,900,754	2,855,851	3,043,550
Fees	431	425	365	341	399	534
Totals	44,300,734	41,475,086	38,058,620	35,739,227	34,390,107	35,358,377
Alcoholic beverage taxes:[e]						
Taxes on beer and wine	157,627	156,612	166,108	150,322	152,298	150,630
Taxes on distilled spirits	160,654	157,663	146,730	140,253	140,334	137,821
Totals	318,282	314,275	312,838	290,575	292,632	288,451
Cigarette and tobacco products taxes:[e]						
Cigarette tax	118,026	119,056	117,137	114,911	121,611	126,664
Cigarette and tobacco products surtax	334,713	330,887	321,125	322,764	332,998	350,172
Breast cancer research cigarette stamp tax	28,161	28,840	28,427	31,186	30,322	30,722
Children and families first cigarette stamp tax[j]	611,031	609,503	601,708	595,439	624,579	650,068
Cigarette and tobacco products licensing fee[k]	1,859	2,938	18,479	–	–	–
Totals	1,093,789	1,091,224	1,086,875	1,064,301	1,109,511	1,157,626
Insurance taxes	2,001,281	1,973,696	1,834,205	1,582,297	1,520,939	1,354,047
Electrical Energy Tax	51,638	64,427	58,173	46,086	44,853	47,931
Natural Gas Surcharge[l]	346,172	301,376	262,614	227,945	179,107	30,511
Emergency Telephone Users' Surcharge	130,911	128,463	136,124	131,239	125,381	121,640
Timber Yield Tax	16,145	14,267	14,503	12,535	15,099	25,575
Hazardous substances taxes and other environmental fees[m]	559,835	471,177	423,348	404,674	392,535	346,267
Grand totals	$52,984,773	$49,953,096	$46,314,692	$43,509,246	$41,996,461	$42,600,085

Administration

TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS, 2009-10 and 2010-11
(In thousands of dollars)

Program	BOE Expenditures[a]		Non-BOE Expenditures[b]		Total Costs	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
1	2	3	4	5	6	7
County Assessment Standards	$8,750	$8,021	$548	$528	$9,298	$8,549
State-Assessed Property[c]	6,923	7,403	400	452	7,323	7,855
Timber Tax	1,808	1,551	–	–	1,808	1,551
Sales and Use Tax	322,463	338,768	17,797	17,725	340,260	356,493
Hazardous Substances Tax	4,216	3,312	–	–	4,216	3,312
Alcoholic Beverage Tax	1,781	2,120	156	180	1,937	2,300
Tire Recycling Fee	1,355	1,179	–	–	1,355	1,179
Cigarette and Tobacco Products Tax	18,054	19,740	493	302	18,547	20,042
Cigarette and Tobacco Products Licensing	8,292	8,462	77	76	8,369	8,538
Transportation Fund Tax[d]	20,864	22,130	–	–	20,864	22,130
Occupational Lead Poisoning Prevention Fee	651	603	–	–	651	603
Integrated Waste Management	384	365	–	–	384	365
Underground Storage Tank Fee	3,030	2,496	–	–	3,030	2,496
Oil Spill Prevention	214	180	–	–	214	180
Energy Resources Surcharge	224	247	–	–	224	247
Annual Water Rights Fee	378	276	–	–	378	276
Childhood Lead Poisoning Prevention Fee	435	399	–	–	435	399
Marine Invasive Species Fee	387	304	–	–	387	304
Emergency Telephone Users Surcharge	1,330	1,041	–	–	1,330	1,041
E-Waste Recycling Fee	4,198	4,179	–	–	4,198	4,179
Insurance Tax	623	226	54	19	677	245
Natural Gas Surcharge	598	617	–	–	598	617
Appeals from Other Governmental Programs	1,869	1,860	97	100	1,966	1,960
Administration and Support:						
Distributed to Other Programs[e]	(34,495)	(42,214)	–	–	(34,495)	(42,214)
Non-BOE Programs (Reimbursable)	19	161	–	–	19	161
Totals	$408,846	$425,640	$19,622	$19,382	$428,468	$445,022
Reimbursements	-125,801	-135,201	–	–	-125,801	-135,201
Special Funds	-53,331	-57,713	–	–	-53,331	-57,713
Federal Funds	-127	-123	–	–	-127	-123
Net Totals, Programs	$229,587	$232,603	$19,622	$19,382	$249,209	$251,985

a. Format conforms to Program Budget presentation.
b. Includes a portion of the cost of operating central agencies that perform services for the BOE; 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 railroad car tax.
d. Includes Motor Vehicle Fuel Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
e. These administrative costs are already allocated to the above tax programs.

TABLE 3B—REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOE, 2009-10 and 2010-11

Tax[a]	Revenues (In thousands)		Ratio of BOE expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
1	2	3	4	5	6	7
Taxes on state-assessed property	$844,544	$880,859	.82	.84	.87	.89
Timber tax	2,967	6,480	60.95	23.93	60.95	23.93
Sales and use tax	42,165,819	42,517,662	.76	.80	.81	.84
Alcoholic beverage tax	311,253	334,193	.57	.63	.62	.69
Cigarette tax	928,007	911,322	2.84	3.09	2.90	3.14
Motor vehicle fuel taxes[b]	3,168,797	5,683,361	.66	.39	.66	.39
Insurance tax	1,884,992	1,934,385	.03	.01	.04	.01
Energy resources surcharge	53,300	56,915	.42	.43	.42	.43
Natural gas surcharge	532,303	597,161	.11	.10	.11	.10
Emergency telephone users' surcharge	90,349	86,507	1.47	1.20	1.47	1.20
Hazardous substance taxes and other environmental fees	696,453	710,604	2.19	1.87	2.19	1.87
Totals and ratios	$50,678,783	$53,719,450	.79	.77	.82	.81

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.

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

Property Taxes

TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES[a], AND AVERAGE TAX RATES, 2001-02 to 2011-12
(Assessed values in thousands of dollars)

Assessment agency and type of property	2011-12	2010-11	2009-10	2008-09	2007-08
1	2	3	4	5	6
County assessors:					
Land	1,902,401,474	1,890,854,565	1,926,162,716	1,989,451,240	1,884,852,899
Improvements	2,373,527,889	2,366,714,243	2,397,817,681	2,432,602,477	2,336,680,923
Totals	4,275,929,362	4,257,568,808	4,323,980,397	4,422,053,718	4,221,533,822
Tangible personal property	171,638,006	174,433,686	185,217,751	180,481,417	170,474,308
Gross tangible property totals	4,447,567,368	4,432,002,494	4,509,198,148	4,602,535,135	4,392,008,130
Exemptions:					
Homeowners' exemption	38,137,661	38,576,891	38,704,140	38,671,384	38,483,821
All other exemptions[b]	150,383,362	140,265,290	136,363,774	123,041,362	112,946,918
Net tangible property totals:[c]					
Net of "all other exemptions"[b]	4,297,184,006	4,291,737,204	4,372,834,374	4,479,493,773	4,279,061,212
Net of all exemptions	4,259,046,345	4,253,160,312	4,334,130,234	4,440,822,389	4,240,577,391
State Board of Equalization:					
Land	11,613,997	11,329,641	10,892,274	10,492,234	9,815,659
Improvements	61,478,160	55,683,139	53,380,713	50,851,014	47,115,135
Totals	73,092,157	67,012,780	64,272,986	61,343,248	56,930,794
Tangible personal property	12,201,776	11,998,784	11,836,598	14,366,494	14,745,311
Gross tangible property totals	85,293,933	79,011,564	76,109,584	75,709,742	71,676,105
Totals all property:					
Land	1,914,015,471	1,902,184,206	1,937,054,990	1,999,943,474	1,894,668,558
Improvements	2,435,006,049	2,422,397,382	2,451,198,393	2,483,453,491	2,383,796,058
Totals	4,349,021,520	4,324,581,588	4,388,253,383	4,483,396,965	4,278,464,616
Tangible personal property	183,839,781	186,432,470	197,054,348	194,847,911	185,219,619
Gross tangible property totals	4,532,861,301	4,511,014,058	4,585,307,731	4,678,244,877	4,463,684,235
Net tangible property totals:[c]					
Net of "all other exemptions"[b]	4,382,477,939	4,370,748,767	4,448,943,958	4,555,203,515	4,350,737,317
Net of all exemptions	4,344,340,278	4,332,171,876	4,410,239,818	4,516,532,131	4,312,253,496
Property tax levies[d] (in thousands)	–	$48,896,145	$49,184,264	$49,840,470	$47,211,171
Statewide average tax rates (per $100 assessed valuation)	–	$1.132	$1.119	$1.108	$1.098
Property tax relief[e] (in thousands)	–	$438,082	$438,724	$480,312	$669,098

a. Excludes assessments of railroad cars for application of the state's private railroad 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 2010-11 the state allocated the following amounts to local governments to cover these: homeowners', $438,082,000; open-space lands and senior citizens' tax assistance, none.

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

Property Taxes

TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES[a], AND AVERAGE TAX RATES, 2001-02 to 2011-12—Concluded
(Assessed values in thousands of dollars)

Assessment agency and type of property	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
7	8	9	10	11	12	13
County assessors:						
Land	1,695,259,252	1,473,747,592	1,294,831,041	1,170,557,558	1,072,387,815	994,710,115
Improvements	2,150,803,238	1,944,025,544	1,770,270,168	1,643,502,847	1,535,859,502	1,424,744,043
Totals	3,846,062,491	3,417,773,137	3,065,101,209	2,814,060,406	2,608,247,318	2,419,454,158
Tangible personal property	159,426,488	149,220,783	148,213,236	152,467,569	153,773,507	153,380,168
Gross tangible property totals	4,005,488,979	3,566,993,920	3,213,314,445	2,966,527,975	2,762,020,825	2,572,834,326
Exemptions:						
Homeowners' exemption	38,235,070	38,163,819	37,957,506	37,660,115	37,115,584	36,763,845
All other exemptions[b]	101,881,424	91,747,391	85,279,440	77,943,192	71,193,917	66,021,611
Net tangible property totals:[c]						
Net of "all other exemptions"[b]	3,903,607,555	3,475,246,528	3,128,035,004	2,888,584,783	2,690,826,907	2,506,812,715
Net of all exemptions	3,865,372,484	3,437,082,710	3,090,077,499	2,850,924,668	2,653,711,323	2,470,048,870
State Board of Equalization:						
Land	9,392,890	9,439,396	9,474,174	9,166,568	7,841,377	7,881,535
Improvements	44,604,935	43,155,483	42,056,755	47,369,188	41,617,933	40,382,738
Totals	53,997,825	52,594,879	51,530,928	56,535,756	49,459,310	48,264,273
Tangible personal property	13,598,962	14,359,500	14,060,894	12,709,778	15,714,876	15,078,694
Gross tangible property totals	67,596,787	66,954,379	65,591,822	69,245,534	65,174,186	63,342,967
Totals all property:						
Land	1,704,652,142	1,483,186,988	1,304,305,215	1,179,724,126	1,080,229,192	1,002,591,651
Improvements	2,195,408,174	1,987,181,028	1,812,326,923	1,690,872,036	1,577,477,435	1,465,126,781
Totals	3,900,060,316	3,470,368,016	3,116,632,137	2,870,596,161	2,657,706,627	2,467,718,431
Tangible personal property	173,025,450	163,580,283	162,274,130	165,177,347	169,488,383	168,458,862
Gross tangible property totals	4,073,085,766	3,633,948,299	3,278,906,267	3,035,773,509	2,827,195,010	2,636,177,293
Net tangible property totals:[c]						
Net of "all other exemptions"[b]	3,971,204,341	3,542,200,908	3,193,626,826	2,957,830,317	2,756,001,093	2,570,155,682
Net of all exemptions	3,932,969,271	3,504,037,089	3,155,669,321	2,920,170,202	2,718,885,509	2,533,391,837
Property tax levies[d] (in thousands)	$43,155,793	$38,340,880	$34,520,776	$31,812,084	$29,351,266	$27,163,304
Statewide average tax rates (per $100 assessed valuation)	$1.099	$1.098	$1.095	$1.091	$1.082	$1.075
Property tax relief[e] (in thousands)	$666,462	$668,445	$665,409	$657,689	$649,333	$633,894

Property Taxes

TABLE 5—ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION[a], BY CLASS OF PROPERTY AND BY COUNTY, 2011-12
(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	$61,572,152	$131,838,272	$9,786,221	$6,564,079	$196,632,566	0.1
Alpine	236,562	448,415	11,703	384	696,295	-4.7
Amador	1,619,504	2,860,953	149,687	129,488	4,500,657	-3.6
Butte	6,398,426	12,116,546	1,129,783	900,642	18,744,113	-1.2
Calaveras	1,830,889	4,005,971	129,158	93,372	5,872,645	-4.8
Colusa	1,054,663	2,087,779	240,065	43,645	3,338,862	19.5
Contra Costa	57,247,594	87,677,483	3,576,971	4,757,945	143,744,103	-0.4
Del Norte	706,161	1,068,054	82,365	99,580	1,757,000	-0.9
El Dorado	8,226,867	17,216,096	671,037	497,179	25,616,821	-1.5
Fresno	17,502,699	42,460,007	3,859,273	2,402,532	61,419,448	0.5
Glenn	1,030,593	1,378,682	243,509	45,696	2,607,088	-1.3
Humboldt	4,288,048	7,093,751	604,831	517,187	11,469,443	1.5
Imperial	3,813,338	6,058,755	940,374	350,053	10,462,415	-2.4
Inyo	2,629,739	1,418,161	106,974	71,515	4,083,359	-0.5
Kern	36,556,958	46,917,583	3,201,872	1,880,191	84,796,222	2.4
Kings	2,641,583	6,251,620	643,814	349,401	9,187,616	1.2
Lake	2,677,846	4,213,250	185,031	217,633	6,858,494	-1.2
Lassen	797,471	1,361,316	118,456	65,000	2,212,242	-2.7
Los Angeles	557,881,881	516,887,022	44,808,362	40,927,815	1,078,649,449	1.4
Madera	3,586,594	7,240,283	717,475	556,941	10,987,410	3.0
Marin	27,217,981	30,047,994	958,114	1,508,013	56,716,075	0.8
Mariposa	823,338	1,226,126	63,799	25,730	2,087,534	-1.0
Mendocino	4,479,808	5,443,202	555,938	268,207	10,210,741	-0.5
Merced	4,266,097	11,901,664	979,277	586,327	16,560,712	-0.2
Modoc	433,630	503,883	96,566	19,145	1,014,934	-3.1
Mono	1,997,712	3,431,572	99,566	38,926	5,489,924	-2.2
Monterey	22,579,435	26,919,375	1,583,361	1,856,776	49,225,394	0.2
Napa	11,133,245	16,106,242	1,220,292	785,729	27,674,050	1.1
Nevada	5,110,310	10,336,850	347,957	342,093	15,453,024	-2.6
Orange	229,397,853	188,670,827	17,183,054	9,935,708	425,316,026	1.0
Placer	17,363,197	35,962,929	1,504,961	1,739,953	53,091,133	-2.7
Plumas	1,274,456	2,458,384	92,171	53,264	3,771,747	-5.3
Riverside	64,540,117	139,956,945	5,446,325	4,602,924	205,340,463	-1.2
Sacramento	36,262,918	85,331,686	4,739,342	5,256,573	121,077,374	-3.7
San Benito	2,303,042	3,245,354	289,644	87,919	5,750,121	-2.3
San Bernardino	49,766,484	116,854,038	6,650,063	5,708,153	167,562,432	-0.5
San Diego	174,658,242	216,460,472	15,615,647	12,571,895	394,162,467	0.4
San Francisco	76,457,288	85,205,937	3,913,311	6,273,296	159,303,240	0.5
San Joaquin	14,887,607	37,184,625	3,518,079	2,143,358	53,446,952	-3.7
San Luis Obispo	18,217,881	22,958,748	1,124,662	625,605	41,675,687	-1.6
San Mateo	65,353,519	77,209,419	6,351,405	3,930,527	144,983,815	1.1
Santa Barbara	30,420,392	32,778,002	2,512,524	2,705,119	63,005,800	1.5
Santa Clara	142,197,686	156,063,253	20,822,371	16,330,077	302,753,232	0.9
Santa Cruz	17,480,916	16,161,103	726,415	947,607	33,420,827	-0.2
Shasta	4,357,572	10,292,450	1,013,297	637,575	15,025,744	-3.8
Sierra	262,904	288,227	15,089	5,628	560,591	-2.1
Siskiyou	1,437,705	2,860,429	269,809	171,437	4,396,506	-1.3
Solano	10,436,035	28,998,912	3,018,046	2,395,652	40,057,341	-1.3
Sonoma	25,549,328	40,220,858	2,346,174	1,912,365	66,203,995	-1.9
Stanislaus	10,153,360	24,202,200	1,890,167	1,470,637	34,775,091	-2.2
Sutter	2,566,751	5,155,016	557,611	253,321	8,026,058	-2.3
Tehama	1,495,050	3,128,677	232,290	143,132	4,712,885	0.1
Trinity	557,088	707,085	33,801	24,060	1,273,913	2.4
Tulare	7,446,651	19,601,283	1,599,015	672,895	27,974,054	-0.4
Tuolumne	2,036,407	4,107,576	271,053	199,750	6,215,285	-3.3
Ventura	48,642,503	55,552,502	3,713,664	2,542,692	105,365,977	–
Yolo	6,644,503	13,652,981	961,787	856,428	20,402,843	-0.6
Yuba	1,506,893	3,219,223	316,175	284,587	4,757,703	-2.0
Totals	$1,914,015,471	$2,435,006,049	$183,839,781	$150,383,362	$4,382,477,939	0.3

a. The value of the homeowners' exemption, $38,137,661,000, 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 railroad car companies, which were assessed at $732,008,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute 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, 2011-12
(In thousands of dollars)

County	Land	Improvements	Personal property[a]	Total	Percent change year to year
1	2	3	4	5	6
Alameda	$368,073	$1,770,352	$644,022	$2,782,447	5.4
Alpine	5,148	13,102	913	19,163	-11.0
Amador	11,083	174,924	13,156	199,163	2.7
Butte	39,487	606,896	166,387	812,770	10.5
Calaveras	6,326	104,698	7,949	118,973	6.1
Colusa	23,940	856,811	13,971	894,722	144.2
Contra Costa	471,710	2,757,469	387,671	3,616,849	5.2
Del Norte	2,391	30,600	5,515	38,506	-3.0
El Dorado	21,809	253,827	38,674	314,310	5.8
Fresno	175,606	2,935,211	220,394	3,331,211	6.6
Glenn	5,903	100,175	8,729	114,807	4.3
Humboldt	10,337	311,434	32,261	354,032	18.3
Imperial	28,084	244,293	39,951	312,328	9.2
Inyo	14,234	93,738	9,767	117,739	31.3
Kern	178,169	3,155,633	194,415	3,528,217	1.9
Kings	15,384	348,292	17,872	381,548	5.3
Lake	24,779	100,676	7,980	133,434	7.6
Lassen	21,520	119,527	22,374	163,421	0.1
Los Angeles	3,482,133	7,726,475	2,625,778	13,834,386	7.0
Madera	55,160	504,730	62,087	621,977	60.9
Marin	53,605	335,930	67,598	457,134	9.3
Mariposa	6,848	63,291	3,070	73,209	-0.9
Mendocino	18,204	194,725	18,976	231,905	1.3
Merced	25,794	439,791	38,914	504,499	8.8
Modoc	12,037	117,482	25,831	155,350	-6.8
Mono	18,126	73,570	6,006	97,702	20.3
Monterey	138,728	1,089,343	86,781	1,314,852	1.3
Napa	26,975	213,079	25,724	265,779	9.7
Nevada	37,934	218,417	19,377	275,728	4.2
Orange	1,299,635	2,885,345	1,000,574	5,185,555	10.9
Placer	134,633	717,851	212,614	1,065,098	8.3
Plumas	62,899	369,138	20,152	452,189	6.2
Riverside	313,541	3,970,256	471,898	4,755,695	16.1
Sacramento	153,543	923,525	445,132	1,522,200	-0.7
San Benito	3,664	101,558	8,827	114,048	4.5
San Bernardino	807,996	4,414,386	904,553	6,126,934	11.6
San Diego	813,569	8,260,523	1,549,439	10,623,531	8.6
San Francisco	388,543	1,658,412	394,498	2,441,453	2.0
San Joaquin	254,826	1,172,443	253,104	1,680,372	6.4
San Luis Obispo	160,887	2,556,296	184,132	2,901,315	1.6
San Mateo	330,721	887,284	182,552	1,400,556	0.3
Santa Barbara	169,843	512,613	124,791	807,247	8.2
Santa Clara	658,023	2,316,177	682,298	3,656,498	2.2
Santa Cruz	39,531	245,716	38,627	323,874	6.6
Shasta	65,838	672,779	61,877	800,494	4.5
Sierra	2,352	32,616	3,833	38,802	-15.2
Siskiyou	43,524	189,019	50,535	283,078	0.5
Solano	68,303	812,122	92,374	972,799	8.7
Sonoma	53,106	644,539	78,818	776,463	5.8
Stanislaus	60,381	309,835	66,040	436,256	8.5
Sutter	20,357	359,640	25,071	405,068	-4.0
Tehama	12,293	188,744	14,355	215,391	2.7
Trinity	1,628	22,759	3,749	28,136	3.6
Tulare	41,132	734,604	52,715	828,451	20.5
Tuolumne	7,329	118,691	12,623	138,643	7.9
Ventura	283,442	868,537	360,723	1,512,701	12.2
Yolo	43,836	375,803	61,802	481,441	7.6
Yuba	19,097	202,460	31,927	253,484	1.0
Totals	$11,613,997	$61,478,160	$12,201,776	$85,293,933	8.0

a. Excludes railroad cars operated by private railroad car companies, which were assessed at $732,008,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute 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[a], BY CLASS OF PROPERTY AND BY COUNTY, 2011-12
(In thousands of dollars)

County	Land	Improvements	Personal Property	Exemptions	Net total	Percent change year to year
1	2	3	4	5	6	7
Alameda	$61,204,079	$130,067,920	$9,142,198	$6,564,079	$193,850,119	–
Alpine	231,414	435,313	10,790	384	677,133	-4.6
Amador	1,608,422	2,686,029	136,531	129,488	4,301,494	-3.8
Butte	6,358,940	11,509,650	963,396	900,642	17,931,344	-1.6
Calaveras	1,824,563	3,901,273	121,209	93,372	5,753,673	-5.0
Colusa	1,030,723	1,230,968	226,095	43,645	2,444,140	0.7
Contra Costa	56,775,884	84,920,015	3,189,300	4,757,945	140,127,254	-0.5
Del Norte	703,770	1,037,453	76,850	99,580	1,718,494	-0.8
El Dorado	8,205,058	16,962,270	632,363	497,179	25,302,511	-1.5
Fresno	17,327,093	39,524,796	3,638,879	2,402,532	58,088,237	0.1
Glenn	1,024,690	1,278,506	234,780	45,696	2,492,281	-1.5
Humboldt	4,277,712	6,782,316	572,570	517,187	11,115,411	1.0
Imperial	3,785,254	5,814,462	900,423	350,053	10,150,087	-2.8
Inyo	2,615,504	1,324,423	97,207	71,515	3,965,620	-1.2
Kern	36,378,788	43,761,950	3,007,457	1,880,191	81,268,005	2.4
Kings	2,626,198	5,903,328	625,942	349,401	8,806,067	1.0
Lake	2,653,067	4,112,575	177,052	217,633	6,725,060	-1.3
Lassen	775,952	1,241,789	96,081	65,000	2,048,822	-2.9
Los Angeles	554,399,748	509,160,547	42,182,584	40,927,815	1,064,815,063	1.3
Madera	3,531,434	6,735,554	655,388	556,941	10,365,434	0.8
Marin	27,164,375	29,712,063	890,516	1,508,013	56,258,941	0.8
Mariposa	816,490	1,162,836	60,729	25,730	2,014,325	-1.0
Mendocino	4,461,604	5,248,477	536,962	268,207	9,978,836	-0.6
Merced	4,240,303	11,461,873	940,363	586,327	16,056,213	-0.5
Modoc	421,593	386,401	70,735	19,145	859,584	-2.4
Mono	1,979,586	3,358,003	93,560	38,926	5,392,223	-2.5
Monterey	22,440,706	25,830,032	1,496,580	1,856,776	47,910,542	0.2
Napa	11,106,270	15,893,163	1,194,567	785,729	27,408,271	1.0
Nevada	5,072,376	10,118,432	328,580	342,093	15,177,296	-2.8
Orange	228,098,218	185,785,481	16,182,480	9,935,708	420,130,471	0.9
Placer	17,228,563	35,245,078	1,292,347	1,739,953	52,026,034	-2.9
Plumas	1,211,556	2,089,247	72,019	53,264	3,319,558	-6.7
Riverside	64,226,576	135,986,689	4,974,428	4,602,924	200,584,768	-1.6
Sacramento	36,109,375	84,408,161	4,294,210	5,256,573	119,555,174	-3.7
San Benito	2,299,378	3,143,796	280,817	87,919	5,636,073	-2.4
San Bernardino	48,958,489	112,439,652	5,745,511	5,708,153	161,435,498	-0.9
San Diego	173,844,673	208,199,950	14,066,207	12,571,895	383,538,936	0.2
San Francisco	76,068,745	83,547,525	3,518,813	6,273,296	156,861,787	0.5
San Joaquin	14,632,781	36,012,182	3,264,975	2,143,358	51,766,580	-4.0
San Luis Obispo	18,056,993	20,402,452	940,531	625,605	38,774,372	-1.9
San Mateo	65,022,798	76,322,135	6,168,853	3,930,527	143,583,259	1.1
Santa Barbara	30,250,550	32,265,388	2,387,733	2,705,119	62,198,552	1.5
Santa Clara	141,539,662	153,747,075	20,140,073	16,330,077	299,096,733	0.9
Santa Cruz	17,441,385	15,915,387	687,788	947,607	33,096,953	-0.3
Shasta	4,291,734	9,619,671	951,420	637,575	14,225,250	-4.2
Sierra	260,552	255,611	11,256	5,628	521,790	-1.0
Siskiyou	1,394,181	2,671,410	219,274	171,437	4,113,428	-1.4
Solano	10,367,732	28,186,790	2,925,672	2,395,652	39,084,542	-1.6
Sonoma	25,496,222	39,576,320	2,267,355	1,912,365	65,427,532	-2.0
Stanislaus	10,092,979	23,892,365	1,824,127	1,470,637	34,338,835	-2.3
Sutter	2,546,395	4,795,377	532,539	253,321	7,620,990	-2.3
Tehama	1,482,758	2,939,934	217,936	143,132	4,497,494	–
Trinity	555,460	684,326	30,052	24,060	1,245,777	2.4
Tulare	7,405,520	18,866,679	1,546,300	672,895	27,145,603	-0.9
Tuolumne	2,029,078	3,988,885	258,429	199,750	6,076,642	-3.5
Ventura	48,359,061	54,683,965	3,352,941	2,542,692	103,853,276	-0.2
Yolo	6,600,667	13,277,178	899,984	856,428	19,921,401	-0.8
Yuba	1,487,796	3,016,762	284,248	284,587	4,504,219	-2.1
Totals	$1,902,401,474	$2,373,527,889	$171,638,006	$150,383,362	$4,297,184,006	0.1

a. The value of the homeowners' exemption, $38,137,661,000, 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 compute to total due to rounding.

TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2011-12
(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	650	$64,399	$568,671	$224,268	$384,365
Alpine[b]	1	95	–	22	–
Amador	61	7,149	–	71	10,811
Butte	510	52,627	–	1,766	121,705
Calaveras	109	12,011	–	589	20,973
Colusa	25	2,421	–	389	7,070
Contra Costa[b]	960	99,541	194,611	14,342	630,370
Del Norte	148	13,445	–	–	15,486
El Dorado	329	37,816	6	653	97,269
Fresno	763	76,737	28,118	54,749	417,863
Glenn	36	3,552	–	301	14,635
Humboldt	321	35,811	–	3,115	50,650
Imperial	77	7,207	–	7,231	69,222
Inyo	12	1,269	23,434	1,136	13,944
Kern	633	60,490	5,588	64,039	433,334
Kings	228	23,100	–	6,574	64,814
Lake[b]	252	26,634	–	–	22,805
Lassen	57	5,455	–	–	14,719
Los Angeles	1,901	196,138	5,145,526	881,362	3,352,321
Madera	174	18,657	–	379	59,284
Marin[b]	183	18,308	102,524	53,270	61,332
Mariposa	71	7,671	–	782	10,257
Mendocino	230	24,926	2,347	291	24,845
Merced	314	29,614	–	35,974	78,160
Modoc	37	3,359	–	252	4,316
Mono	3	374	–	499	6,672
Monterey[b]	929	87,427	47,769	2,555	146,065
Napa	144	15,187	103,590	1,803	75,746
Nevada	261	29,490	–	1,936	24,407
Orange	1,278	131,662	750,032	94,516	1,443,756
Placer	519	61,037	79,012	25,391	271,026
Plumas	67	6,687	3,087	4,600	14,220
Riverside	2,402	261,476	155,816	15,438	791,272
Sacramento	2,055	205,439	41,202	100,604	629,445
San Benito	65	7,172	–	4,822	21,660
San Bernardino	1,728	174,055	238,512	140,693	744,900
San Diego	4,289	448,558	1,108,321	52,000	1,234,318
San Francisco	138	13,097	674,504	65,690	199,084
San Joaquin	558	59,182	265,204	241,500	107,914
San Luis Obispo	296	34,766	1,051	4,496	126,862
San Mateo	273	29,674	347,640	8,958	210,985
Santa Barbara	351	37,617	94,427	119,380	44,736
Santa Clara	707	72,505	6,988,175	69,136	761,436
Santa Cruz	246	26,684	13,313	17,244	56,364
Shasta	806	85,441	16,109	3,745	113,531
Sierra[b]	9	820	–	–	1,807
Siskiyou	121	11,859	–	252	27,249
Solano	1,459	152,306	222	15,184	153,054
Sonoma	468	51,019	496	13,710	125,841
Stanislaus	609	61,303	–	15,596	338,447
Sutter	217	22,812	131	629	59,081
Tehama	201	21,193	–	370	25,307
Trinity	55	5,795	–	2,275	5,893
Tulare	412	38,539	–	18,920	246,776
Tuolumne	170	18,721	–	4,503	29,475
Ventura	659	71,249	222,601	113,254	337,112
Yolo	155	16,384	–	7,052	91,098
Yuba	198	19,504	–	6,231	23,051
Totals	29,930	$3,107,467	$17,222,037	$2,524,531	$14,469,140

a. Disabled veterans included in these figures numbered 29,919 with an exempt value of $3,107,365,000. Comparable figures for 2009-10 were 28,980 and $2,934,317,000.

b. Does not exempt property having low full value. Under Section 155.20 of the Revenue and Taxation Code, counties are permitted to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than $10,000, or $50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. Twenty-three counties exempted the following amounts on the 2011 rolls: Amador, $1,032,000; Calaveras, $1,923,000; Colusa, $212,000; Fresno, $3,922,000; Humboldt, $2,002,000; Madera, $6,838,000; Mariposa, $175,000; Mendocino, $661,000; Merced, $597,000; Mono, $747,000; Napa, $176,000; Plumas, $1,691,000; San Benito, $286,000; San Luis Obispo, $42,207,000; Santa Cruz, $5,117,000; Shasta, $2,227,000; Siskiyou, $936,000; Sonoma, $8,111,000; Stanislaus, $3,140,000; Sutter, $2,910,000; Tehama, $329,000; Yolo, $3,778,000 and Yuba, $106,000. An additional 29 counties have adopted ordinances and exempt low value properties by assigning them a taxable value of zero.

TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2011-12—Concluded
(Assessed values in thousands of dollars)

County	Exempt value					Total exempt value as percent of tax base[f]
	Welfare					
	Schools below college grade	Hospitals	Other charitable properties[c]	All other[d]	Total[e]	
7	8	9	10	11	12	13
Alameda	–	$1,794,100	$3,285,943	$242,609	$6,564,354	3.3
Alpine	–	–	267	–	384	.0
Amador	–	67,041	40,309	4,107	129,488	2.7
Butte	–	400,098	299,981	24,466	900,642	4.7
Calaveras	–	28,641	28,457	2,701	93,372	1.3
Colusa	$1,483	7,267	24,712	304	43,645	1.6
Contra Costa	165,233	2,111,523	1,450,610	99,363	4,765,593	3.2
Del Norte	266	39,019	30,108	1,255	99,580	5.6
El Dorado	6,980	144,254	206,046	4,153	497,179	1.8
Fresno	43,012	1,025,323	311,597	445,133	2,402,532	3.9
Glenn	–	–	27,120	87	45,696	1.7
Humboldt	5,425	205,392	202,689	14,105	517,187	4.6
Imperial	6,470	–	259,922	–	350,053	3.2
Inyo	–	–	7,524	24,208	71,515	1.7
Kern	47,468	501,631	739,951	27,691	1,880,191	2.4
Kings	7,889	112,383	133,165	1,475	349,401	3.9
Lake	1,857	84,456	81,881	–	217,633	3.1
Lassen	223	21,283	22,876	444	65,000	2.8
Los Angeles	1,004,731	8,021,825	22,238,956	86,957	40,927,815	3.8
Madera	3,268	382,098	84,438	8,818	556,941	4.9
Marin	171,400	202,990	886,066	12,124	1,508,013	2.6
Mariposa	–	–	6,398	621	25,730	1.2
Mendocino	12	50,833	160,521	4,983	268,757	2.6
Merced	6,777	293,617	132,617	9,568	586,327	3.4
Modoc	11,049	–	–	59	19,035	1.8
Mono	–	–	30,554	827	38,926	.6
Monterey	2,237	366,011	1,198,779	5,933	1,856,776	3.6
Napa	47,388	175,725	355,583	10,707	785,729	2.9
Nevada	5,384	66,340	206,137	8,398	342,093	2.0
Orange	380,895	2,562,724	4,116,657	228,009	9,708,251	2.3
Placer	7,509	762,573	505,602	27,803	1,739,953	3.0
Plumas	–	–	22,184	2,515	53,293	1.2
Riverside	121,899	931,114	2,244,431	81,479	4,602,924	2.1
Sacramento	136,037	1,406,606	2,502,390	234,848	5,256,573	4.1
San Benito	2,306	–	48,183	3,776	87,919	1.4
San Bernardino	35,898	1,473,574	2,784,158	116,363	5,708,153	3.2
San Diego	185,238	2,250,810	7,040,088	227,691	12,547,024	3.2
San Francisco	4,039	334,163	4,873,541	109,177	6,273,296	4.1
San Joaquin	16,719	959,605	454,160	39,074	2,143,358	3.7
San Luis Obispo	14,628	67,253	315,369	61,178	625,605	1.5
San Mateo	403,438	1,322,950	1,442,960	163,038	3,929,643	2.7
Santa Barbara	88,688	854,886	1,461,844	13,451	2,715,029	4.4
Santa Clara	526,241	1,513,711	5,723,426	675,447	16,330,077	5.3
Santa Cruz	41,937	125,461	629,129	37,474	947,607	2.8
Shasta	10,330	124,781	277,253	6,385	637,575	3.9
Sierra	–	–	382	369	3,379	.6
Siskiyou	49	53,141	77,706	1,182	171,437	3.8
Solano	37,086	1,351,931	657,656	27,918	2,395,356	5.7
Sonoma	65,961	446,570	1,168,246	40,523	1,912,365	2.8
Stanislaus	649	613,271	388,637	52,734	1,470,637	3.9
Sutter	5,954	57,557	87,768	19,390	253,321	2.9
Tehama	4,057	29,909	60,979	1,647	143,461	2.9
Trinity	–	–	9,278	820	24,060	2.0
Tulare	–	–	353,624	15,037	672,895	2.4
Tuolumne	814	79,478	64,143	2,617	199,750	3.0
Ventura	91,194	538,352	1,064,943	103,986	2,542,692	2.4
Yolo	20,857	163,763	512,410	44,864	856,428	4.1
Yuba	–	139,609	93,176	3,016	284,587	5.6
Totals	$3,740,975	$34,265,644	$71,433,531	$3,382,910	$150,146,235	3.4

c. General welfare agencies, youth service agencies, and religious properties other than churches.
d. Includes all other enrolled exemptions, e.g., cemeteries, historical aircraft, free museums and libraries, property leased to government, and low-valued property.
e. Includes all enrolled exemptions except those arising from the homeowners' exemption law.
f. The tax base includes the value of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5.
NOTE: Detail may not compute to total due to rounding.

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, 2011-12
(Assessed values in thousands of dollars)

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (Net of all exemptions)
			Homeowners'	All other	Total	
1	2	3	4	5	6	7
Alameda	$203,196,645	250,753	$1,753,305	$6,564,079	$8,317,385	$194,879,260
Alpine	696,679	182	1,249	384	1,633	695,047
Amador	4,630,145	9,078	62,298	129,488	191,786	4,438,359
Butte	19,644,756	41,416	287,466	900,642	1,188,108	18,456,647
Calaveras	5,966,017	11,921	82,701	93,372	176,073	5,789,944
Colusa	3,382,508	3,482	23,898	43,645	67,543	3,314,964
Contra Costa	148,502,048	216,146	1,473,903	4,757,945	6,231,848	142,270,200
Del Norte	1,856,580	4,608	31,607	99,580	131,187	1,725,393
El Dorado	26,114,000	40,025	279,253	497,179	776,431	25,337,568
Fresno	63,821,980	112,423	772,788	2,402,532	3,175,320	60,646,660
Glenn	2,652,783	4,752	33,050	45,696	78,746	2,574,038
Humboldt	11,986,630	24,987	174,217	517,187	691,404	11,295,226
Imperial	10,812,468	18,539	126,655	350,053	476,708	10,335,760
Inyo	4,154,874	3,916	26,658	71,515	98,173	4,056,701
Kern	86,676,413	112,625	769,539	1,880,191	2,649,730	84,026,683
Kings	9,537,017	17,293	117,416	349,401	466,817	9,070,200
Lake	7,076,127	12,350	84,706	217,633	302,339	6,773,788
Lassen	2,277,243	5,987	39,439	65,000	104,439	2,172,803
Los Angeles	1,119,577,264	1,171,628	8,116,759	40,927,815	49,044,575	1,070,532,689
Madera	11,544,352	19,864	136,093	556,941	693,034	10,851,318
Marin	58,224,089	54,919	383,068	1,508,013	1,891,081	56,333,007
Mariposa	2,113,263	4,316	29,485	25,730	55,215	2,058,049
Mendocino	10,478,948	14,724	102,548	268,207	370,755	10,108,194
Merced	17,147,038	31,292	213,456	586,327	799,782	16,347,256
Modoc	1,034,079	2,345	16,179	19,145	35,324	998,755
Mono	5,528,850	2,109	14,178	38,926	53,104	5,475,747
Monterey	51,082,170	43,788	306,458	1,856,776	2,163,234	48,918,936
Napa	28,459,779	23,342	160,776	785,729	946,505	27,513,274
Nevada	15,795,117	24,642	170,462	342,093	512,555	15,282,562
Orange	435,251,734	472,469	3,261,876	9,935,708	13,197,584	422,054,150
Placer	54,831,086	79,960	557,106	1,739,953	2,297,059	52,534,027
Plumas	3,825,011	5,114	35,071	53,264	88,335	3,736,676
Riverside	209,943,387	318,516	2,197,087	4,602,924	6,800,011	203,143,376
Sacramento	126,333,946	242,645	1,668,068	5,256,573	6,924,641	119,409,306
San Benito	5,838,039	9,256	62,625	87,919	150,543	5,687,496
San Bernardino	173,270,585	265,883	1,842,311	5,708,153	7,550,464	165,720,121
San Diego	406,734,362	525,928	3,636,758	12,571,895	16,208,653	390,525,709
San Francisco	165,576,536	93,638	653,352	6,273,296	6,926,648	158,649,888
San Joaquin	55,590,310	95,998	662,767	2,143,358	2,806,125	52,784,185
San Luis Obispo	42,301,292	48,191	335,507	625,605	961,112	41,340,180
San Mateo	148,914,342	131,874	915,997	3,930,527	4,846,523	144,067,819
Santa Barbara	65,710,919	59,974	409,852	2,705,119	3,114,971	62,595,947
Santa Clara	319,083,309	286,842	1,975,658	16,330,077	18,305,735	300,777,574
Santa Cruz	34,368,434	40,965	274,932	947,607	1,222,539	33,145,895
Shasta	15,663,319	39,059	268,753	637,575	906,328	14,756,991
Sierra	566,220	862	6,013	5,628	11,641	554,579
Siskiyou	4,567,943	10,782	74,467	171,437	245,904	4,322,039
Solano	42,452,994	63,955	440,522	2,395,652	2,836,174	39,616,819
Sonoma	68,116,360	87,851	608,925	1,912,365	2,521,290	65,595,070
Stanislaus	36,245,727	79,496	547,143	1,470,637	2,017,779	34,227,948
Sutter	8,279,379	16,217	111,270	253,321	364,591	7,914,787
Tehama	4,856,017	13,664	92,973	143,132	236,105	4,619,912
Trinity	1,297,974	2,688	18,744	24,060	42,804	1,255,170
Tulare	28,646,949	49,776	341,504	672,895	1,014,399	27,632,550
Tuolumne	6,415,035	13,154	90,221	199,750	289,971	6,125,064
Ventura	107,908,669	141,026	973,731	2,542,692	3,516,423	104,392,246
Yolo	21,259,271	30,154	205,952	856,428	1,062,380	20,196,891
Yuba	5,042,290	11,509	78,870	284,587	363,457	4,678,833
Totals	$4,532,861,301	5,520,898	$38,137,661	$150,383,362	$188,521,023	$4,344,340,278

NOTE: Detail may not compute 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, 2011-12
(In thousands of dollars)

County	Secured valuations			Unsecured valuations (Local only)[b]	Total assessed value
	State assessed	Locally assessed	Total		
1	2	3	4	5	6
Alameda	$2,782,447	$181,877,505	$184,659,952	$11,972,614	$196,632,566
Alpine	19,163	637,855	657,018	39,278	696,295
Amador	199,163	4,191,731	4,390,894	109,763	4,500,657
Butte	812,770	17,015,753	17,828,523	915,591	18,744,113
Calaveras	118,973	5,644,537	5,763,509	109,136	5,872,645
Colusa	894,722	2,225,746	3,120,468	218,394	3,338,862
Contra Costa	3,616,849	134,775,558	138,392,407	5,351,696	143,744,103
Del Norte	38,506	1,682,547	1,721,054	35,946	1,757,000
El Dorado	314,310	24,768,050	25,082,359	534,462	25,616,821
Fresno	3,331,211	55,047,523	58,378,734	3,040,714	61,419,448
Glenn	114,807	2,383,969	2,498,776	108,312	2,607,088
Humboldt	354,032	10,645,558	10,999,590	469,853	11,469,443
Imperial	312,328	9,395,221	9,707,549	754,866	10,462,415
Inyo	117,739	3,128,880	3,246,619	836,740	4,083,359
Kern	3,528,217	76,837,109	80,365,326	4,430,896	84,796,222
Kings	381,548	8,417,280	8,798,828	388,787	9,187,616
Lake	133,434	6,570,249	6,703,683	154,811	6,858,494
Lassen	163,421	1,943,024	2,106,445	105,797	2,212,242
Los Angeles	13,834,386	1,020,697,975	1,034,532,360	44,117,089	1,078,649,449
Madera	621,977	9,909,236	10,531,212	456,198	10,987,410
Marin	457,134	54,962,028	55,419,163	1,296,913	56,716,075
Mariposa	73,209	1,972,939	2,046,147	41,386	2,087,534
Mendocino	231,905	9,630,202	9,862,108	348,634	10,210,741
Merced	504,499	14,799,210	15,303,709	1,257,003	16,560,712
Modoc	155,350	825,658	981,008	33,926	1,014,934
Mono	97,702	4,978,743	5,076,445	413,479	5,489,924
Monterey	1,314,852	45,872,862	47,187,713	2,037,681	49,225,394
Napa	265,779	26,203,717	26,469,496	1,204,555	27,674,050
Nevada	275,728	14,806,611	15,082,339	370,685	15,453,024
Orange	5,185,555	400,403,423	405,588,978	19,727,049	425,316,026
Placer	1,065,098	50,600,331	51,665,430	1,425,703	53,091,133
Plumas	452,189	3,228,548	3,680,737	91,010	3,771,747
Riverside	4,755,695	193,068,989	197,824,683	7,515,779	205,340,463
Sacramento	1,522,200	114,401,608	115,923,808	5,153,566	121,077,374
San Benito	114,048	5,377,743	5,491,791	258,330	5,750,121
San Bernardino	6,126,934	151,695,360	157,822,294	9,740,138	167,562,432
San Diego	10,623,531	369,736,818	380,360,350	13,802,117	394,162,467
San Francisco	2,441,453	147,612,368	150,053,820	9,249,420	159,303,240
San Joaquin	1,680,372	48,408,137	50,088,509	3,358,443	53,446,952
San Luis Obispo	2,901,315	37,747,366	40,648,681	1,027,006	41,675,687
San Mateo	1,400,556	135,460,795	136,861,352	8,122,463	144,983,815
Santa Barbara	807,247	59,259,933	60,067,181	2,938,619	63,005,800
Santa Clara	3,656,498	277,560,363	281,216,861	21,536,371	302,753,232
Santa Cruz	323,874	32,329,296	32,653,169	767,658	33,420,827
Shasta	800,494	13,320,549	14,121,043	904,701	15,025,744
Sierra	38,802	497,534	536,336	24,255	560,591
Siskiyou	283,078	3,912,382	4,195,459	201,047	4,396,506
Solano	972,799	36,855,157	37,827,956	2,229,385	40,057,341
Sonoma	776,463	63,014,894	63,791,357	2,412,638	66,203,995
Stanislaus	436,256	32,520,206	32,956,462	1,818,629	34,775,091
Sutter	405,068	7,099,571	7,504,638	521,420	8,026,058
Tehama	215,391	4,323,499	4,538,890	173,995	4,712,885
Trinity	28,136	1,205,544	1,233,680	40,233	1,273,913
Tulare	828,451	25,554,737	26,383,188	1,590,866	27,974,054
Tuolumne	138,643	5,882,148	6,020,791	194,494	6,215,285
Ventura	1,512,701	99,751,371	101,264,072	4,101,905	105,365,977
Yolo	481,441	18,803,004	19,284,445	1,118,398	20,402,843
Yuba	253,484	4,287,348	4,540,833	216,870	4,757,703
Totals	$85,293,933	$4,095,766,295	$4,181,060,228	$201,417,711	$4,382,477,939

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 compute 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, 2011-12
(In thousands of dollars)

City	Locally assessed value
1	2
Adelanto	1,502,988
Agoura Hills	3,961,910
Alameda	9,376,612
Albany	1,917,574
Alhambra	6,941,908
Aliso Viejo	7,511,408
Alturas	131,188
Amador	22,877
American Canyon	2,132,464
Anaheim	34,666,922
Anderson	581,636
Angels Camp	450,006
Antioch	6,673,889
Apple Valley	4,519,123
Arcadia	10,610,332
Arcata	1,169,634
Arroyo Grande	2,236,426
Artesia	1,294,309
Arvin	366,921
Atascadero	2,904,955
Atherton	6,373,833
Atwater	1,112,444
Auburn	1,541,242
Avalon	675,648
Avenal	318,283
Azusa	3,198,339
Bakersfield	21,351,262
Baldwin Park	3,669,500
Banning	1,623,767
Barstow	1,210,745
Beaumont	2,693,483
Bell	1,399,927
Bell Gardens	1,446,906
Bellflower	4,181,716
Belmont	4,647,801
Belvedere	1,548,171
Benicia	4,871,715
Berkeley	13,193,899
Beverly Hills	21,327,094
Big Bear Lake	2,912,774
Biggs	84,377
Bishop	436,401
Blue Lake	88,478
Blythe	617,565
Bradbury	465,219
Brawley	1,034,552
Brea	6,981,283
Brentwood	5,597,423
Brisbane	1,592,123
Buellton	747,979
Buena Park	7,484,088
Burbank	18,155,915
Burlingame	7,109,016
Calabasas	6,362,667
Calexico	1,423,932
California City	726,784
Calimesa	567,790
Calipatria	94,092
Calistoga	676,866
Camarillo	10,402,533
Campbell	6,342,064
Canyon Lake	1,336,629
Capitola	1,784,338
Carlsbad	23,895,103
Carmel	2,939,146
Carpinteria	1,763,406
Carson	13,179,970
Cathedral City	3,472,413
Ceres	2,096,206
Cerritos	7,366,468
Chico	7,083,505
Chino	8,814,006
Chino Hills	8,925,505
Chowchilla	608,740
Chula Vista	21,169,020
Citrus Heights	5,454,493
Claremont	3,698,518
Clayton	1,672,528
Clearlake	777,057
Cloverdale	761,925
Clovis	7,337,721
Coachella	1,385,536
Coalinga	456,056
Colfax	165,253
Colma	531,273
Colton	2,551,916
Colusa	262,542
Commerce	4,206,659
Compton	4,647,642
Concord	11,864,855
Corcoran	370,918
Corning	358,477
Corona	15,921,810
Coronado	6,517,709
Corte Madera	2,390,257
Costa Mesa	14,118,555
Cotati	825,213
Covina	4,140,284
Crescent City	363,308
Cudahy	628,239
Culver City	7,398,031
Cupertino	13,747,542
Cypress	5,558,819
Daly City	8,633,325
Dana Point	8,734,828
Danville	9,177,037
Davis	6,195,140
Del Mar	2,622,160
Del Rey Oaks	225,505
Delano	1,239,232
Desert Hot Springs	1,215,479
Diamond Bar	7,350,020
Dinuba	938,051
Dixon	1,634,848
Dorris	25,076
Dos Palos	140,320
Downey	8,646,287
Duarte	1,815,302
Dublin	8,362,621
Dunsmuir	108,183
East Palo Alto	1,978,177
Eastvale	6,008,902
El Cajon	7,097,587
El Centro	2,244,727
El Cerrito	2,919,955
El Monte	5,857,443
El Segundo	9,290,501
Elk Grove	14,291,343
Emeryville	3,831,040
Encinitas	11,529,562
Escalon	576,693
Escondido	11,775,909
Etna	40,934
Eureka	2,036,786
Exeter	462,734
Fairfax	1,092,862
Fairfield	9,527,837
Farmersville	251,119
Ferndale	143,641
Fillmore	934,006
Firebaugh	256,270
Folsom	10,172,172
Fontana	13,428,078
Fort Bragg	628,873
Fort Jones	39,025
Fortuna	864,054
Foster City	6,659,477
Fountain Valley	7,036,986
Fowler	368,692
Fremont	33,557,120
Fresno	27,317,728
Fullerton	14,832,531
Galt	1,439,425
Garden Grove	12,294,044
Gardena	4,710,586
Gilroy	5,759,046
Glendale	23,288,046
Glendora	5,282,931
Goleta	5,180,955
Gonzales	409,300
Grand Terrace	756,254
Grass Valley	1,401,480
Greenfield	489,195
Gridley	331,831
Grover Beach	1,269,693
Guadalupe	266,451
Gustine	240,110
Half Moon Bay	2,307,213
Hanford	3,157,082
Hawaiian Gardens	639,450
Hawthorne	5,728,989
Hayward	14,791,425
Healdsburg	1,732,118
Hemet	4,157,962
Hercules	2,576,145
Hermosa Beach	4,944,542
Hesperia	4,329,029
Hidden Hills	1,207,485
Highland	2,709,660
Hillsborough	6,657,324

Property Taxes

TABLE 11—ASSESSED VALUE[a] OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2011-12—Continued
(In thousands of dollars)

City	Locally assessed value
1	2
Hollister	2,551,219
Holtville	168,571
Hughson	325,253
Huntington Beach	28,618,508
Huntington Park	2,331,705
Huron	99,997
Imperial	790,358
Imperial Beach	1,403,055
Indian Wells	4,456,903
Indio	5,983,980
Industry	6,597,612
Inglewood	6,651,435
Ione	285,823
Irvine	47,138,040
Irwindale	1,943,236
Isleton	60,687
Jackson	446,429
Kerman	546,287
King City	628,634
Kingsburg	688,386
La Canada-Flintridge	5,641,627
La Habra	4,790,026
La Habra Heights	1,130,262
La Mesa	5,117,251
La Mirada	4,959,295
La Palma	1,698,169
La Puente	1,672,774
La Quinta	10,384,218
La Verne	3,290,648
Lafayette	5,612,021
Laguna Beach	10,468,361
Laguna Hills	5,466,666
Laguna Niguel	11,991,939
Laguna Woods	2,186,990
Lake Elsinore	3,923,521
Lake Forest	10,721,035
Lakeport	477,778
Lakewood	7,168,665
Lancaster	8,493,081
Larkspur	2,816,299
Lathrop	1,926,077
Lawndale	1,823,727
Lemon Grove	1,594,755
Lemoore	1,785,191
Lincoln	5,322,943
Lindsay	365,338
Live Oak	280,070
Livermore	12,858,494
Livingston	593,378
Lodi	4,716,384
Loma Linda	1,584,914
Lomita	1,758,798
Lompoc	2,232,359
Long Beach	42,995,966
Loomis	751,897
Los Alamitos	1,603,464
Los Altos	9,698,379
Los Altos Hills	5,074,445
Los Angeles	409,073,085
Los Banos	1,741,287
Los Gatos	8,368,828
Loyalton	28,870
Lynwood	2,719,401
Madera	2,357,921
Malibu	11,307,827
Mammoth Lakes	3,988,853
Manhattan Beach	12,190,854
Manteca	4,635,162
Maricopa	29,334
Marina	1,432,122
Martinez	4,239,367
Marysville	593,343
Maywood	823,992
McFarland	279,239
Mendota	185,973
Menifee	5,928,815
Menlo Park	10,210,559
Merced	3,857,355
Mill Valley	3,981,387
Millbrae	3,703,970
Milpitas	11,497,328
Mission Viejo	13,223,761
Modesto	12,154,902
Monrovia	4,129,520
Montague	59,590
Montclair	2,518,552
Monte Sereno	1,471,479
Montebello	4,698,485
Monterey	4,365,806
Monterey Park	5,561,867
Moorpark	4,780,990
Moraga	2,953,842
Moreno Valley	10,596,686
Morgan Hill	6,201,827
Morro Bay	1,816,254
Mount Shasta	344,366
Mountain View	16,277,051
Murrieta	9,761,411
Napa	8,664,210
National City	2,993,391
Needles	321,071
Nevada City	470,681
Newark	5,521,833
Newman	438,267
Newport Beach	39,087,367
Norco	2,528,268
Norwalk	5,646,369
Novato	8,441,207
Oakdale	1,565,512
Oakland	39,688,854
Oakley	2,461,495
Oceanside	17,407,897
Ojai	1,178,984
Ontario	18,514,900
Orange	16,570,186
Orange Cove	158,099
Orinda	4,650,247
Orland	366,978
Oroville	1,043,576
Oxnard	14,971,221
Pacific Grove	2,468,545
Pacifica	4,457,277
Palm Desert	12,123,772
Palm Springs	8,795,410
Palmdale	9,181,404
Palo Alto	22,536,544
Palos Verdes Estates	5,324,234
Paradise	1,916,732
Paramount	3,040,467
Parlier	291,771
Pasadena	21,536,926
Paso Robles	3,483,983
Patterson	1,167,737
Perris	3,883,710
Petaluma	7,465,102
Pico Rivera	3,860,442
Piedmont	3,084,958
Pinole	1,741,822
Pismo Beach	2,400,962
Pittsburg	5,021,795
Placentia	5,007,168
Placerville	879,068
Pleasant Hill	4,386,962
Pleasanton	16,850,790
Plymouth	72,526
Point Arena	44,195
Pomona	8,409,847
Port Hueneme	1,428,760
Porterville	2,207,767
Portola	123,364
Portola Valley	2,382,120
Poway	8,349,430
Rancho Cordova	6,494,007
Rancho Cucamonga	19,402,549
Rancho Mirage	7,191,621
Rancho Palos Verdes	9,544,674
Rancho Santa Margarita	6,623,852
Red Bluff	772,200
Redding	7,062,301
Redlands	6,585,139
Redondo Beach	12,041,151
Redwood City	14,822,639
Reedley	928,158
Rialto	5,544,852
Richmond	10,919,758
Ridgecrest	1,487,594
Rio Dell	158,141
Rio Vista	939,340
Ripon	1,387,184
Riverbank	1,234,485
Riverside	22,299,243
Rocklin	6,340,560
Rohnert Park	3,762,637
Rolling Hills	1,194,189
Rolling Hills Estates	2,446,354
Rosemead	3,529,891
Roseville	14,950,874
Ross	1,407,408
Sacramento	37,205,527
St. Helena	1,729,940

TABLE 11—ASSESSED VALUE[a] OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2011-12—Concluded
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Salinas	8,307,032	Sebastopol	965,939	Vacaville	9,362,280
San Anselmo	2,413,095	Selma	893,457	Vallejo	7,344,012
San Bernardino	10,302,992	Shafter	1,037,933	Ventura	12,103,949
San Bruno	5,218,756	Shasta Lake	635,632	Vernon	4,056,434
San Carlos	6,987,235	Sierra Madre	1,637,641	Victorville	6,501,853
San Clemente	12,355,779	Signal Hill	2,010,956	Villa Park	1,372,660
San Diego	178,920,125	Simi Valley	14,669,992	Visalia	8,715,089
San Dimas	4,103,507	Solana Beach	3,502,769	Vista	8,510,888
San Fernando	1,470,622	Soledad	633,392	Walnut	3,978,538
San Francisco	156,861,787	Solvang	962,535	Walnut Creek	12,332,754
San Gabriel	3,845,891	Sonoma	2,033,336	Wasco	538,245
San Jacinto	2,109,536	Sonora	508,049	Waterford	303,369
San Joaquin	84,720	South El Monte	1,750,095	Watsonville	3,148,547
San Jose	119,725,988	South Gate	4,559,037	Weed	219,648
San Juan Bautista	135,986	South Lake Tahoe	3,905,668	West Covina	8,717,258
San Juan Capistrano	5,797,190	South Pasadena	3,397,125	West Hollywood	7,411,035
San Leandro	9,524,203	South San Francisco	13,814,144	West Sacramento	5,295,926
San Luis Obispo	6,163,410	Stanton	2,062,632	Westlake Village	2,869,070
San Marcos	8,913,283	Stockton	16,733,869	Westminster	6,935,418
San Marino	4,418,718	Suisun	1,677,333	Westmorland	43,516
San Mateo	16,551,093	Sunnyvale	25,928,866	Wheatland	175,531
San Pablo	1,189,432	Susanville	571,893	Whittier	7,250,319
San Rafael	10,103,855	Sutter Creek	285,326	Wildomar	2,268,725
San Ramon	14,644,350	Taft	364,656	Williams	263,213
Sand City	217,407	Tehachapi	583,616	Willits	375,630
Sanger	908,558	Tehama	19,927	Willows	279,616
Santa Ana	20,095,625	Temecula	11,842,859	Windsor	3,049,959
Santa Barbara	14,983,645	Temple City	3,546,739	Winters	421,095
Santa Clara	23,825,861	Thousand Oaks	23,257,652	Woodlake	168,233
Santa Clarita	21,165,242	Tiburon	3,905,447	Woodland	4,364,965
Santa Cruz	6,990,035	Torrance	23,901,731	Woodside	4,263,044
Santa Fe Springs	6,038,805	Tracy	6,958,082	Yorba Linda	11,262,431
Santa Maria	6,427,576	Trinidad	77,482	Yountville	536,931
Santa Monica	24,643,379	Truckee	4,982,624	Yreka	546,159
Santa Paula	1,623,904	Tulare	3,505,212	Yuba City	4,277,197
Santa Rosa	17,637,588	Tulelake	24,543	Yucaipa	3,345,518
Santee	4,480,197	Turlock	4,560,263	Yucca Valley	1,365,524
Saratoga	10,158,729	Tustin	9,378,872		
Sausalito	2,609,792	Twentynine Palms	814,852	GRAND TOTAL	$3,517,133,156
Scotts Valley	2,056,045	Ukiah	1,252,622		
Seal Beach	4,434,269	Union City	7,479,526		
Seaside	1,729,488	Upland	6,958,145		

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 compute to total due to rounding.

Property Taxes

TABLE 12—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, 2011-12
(In thousands of dollars)

Type of company	Assessed value
1	2
UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph	
Local exchange carriers	$11,603,572
Interexchange carriers	3,377,270
Wireless carriers	7,071,499
Radio-telephone paging carriers	5,841
Subtotal	$22,058,182
Gas, electric, and water	52,314,142
Electric generation facilities	6,968,534
Intercounty pipelines, flumes, canals, ditches, and aqueducts	1,206,346
Railcar maintenance facilities	16,615
Railroads	2,730,114
Total	$85,293,933
UNDER PRIVATE RAILROAD CAR TAX LAW	
Private railroad cars	$732,008
Grand total	$86,025,941

TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2011-12
(In thousands of dollars)

Name of company	Assessed value
1	2
TELEPHONE AND TELEGRAPH COMPANIES	
AT&T Communications	$264,767
AT&T Mobility LLC	1,925,407
Cellco Partnership	1,138,157
Citizens Telecommunications Company of California, Inc.	103,622
Cox California Telecom, LLC	114,290
Cricket Communications, Inc.	176,073
Level 3 Communications, LLC	351,403
Los Angeles SMSA L.P., dba Verizon Wireless	918,504
MCI Communications Services, Inc.	398,092
MCI Metro Access Transmission Services, LLC	160,300
MetroPCS Communications	482,122
NextG Networks of California, Inc.	107,900
Pacific Bell Telephone Company, dba AT&T California	7,729,418
Qwest Communications Company LLC	125,735
Sprint Communications Company, L.P.	256,718
Sprint Telephony PCS, L.P.	924,309
Sunesys, LLC	121,700
SureWest Telephone	144,700
SureWest Televideo	148,200
T-Mobile West Corporation	1,348,935
tw telecom of california l.p.	163,200
U.S. TelePacific Corporation	100,878
Verizon California, Inc.	3,390,785
Verizon Online LLC	165,200
253 companies with an assessed value of less than $100,000,000 each	1,297,767
Total for telephone and telegraph companies[a]	$22,058,182

a. Includes 20 local exchange carriers, 220 interexchange carriers, 27 wireless carriers, and 10 radio telephone paging carriers.

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

TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2011-12—Continued
(In thousands of dollars)

Name of company	Assessed value
1	2
GAS, ELECTRIC, AND WATER COMPANIES	
Atlantic Path 15, LLC	$136,300
California Pacific Electric Company, LLC	127,400
El Paso Natural Gas Company	73,700
Gill Ranch Storage, LLC	222,400
Golden State Water Company	581,571
Kern River Gas Transmission Company	276,800
Lodi Gas Storage, LLC	280,221
North Baja Pipeline, LLC	89,000
Pacific Gas & Electric Company	22,308,695
PacifiCorp	206,759
Plumas-Sierra Rural Electric Cooperative	70,719
San Diego Gas & Electric Company	5,920,665
Sierra Pacific Power Company	73,645
Southern California Edison Company	17,198,566
Southern California Gas Company	3,554,892
Southwest Gas Corporation	209,076
Trans Bay Cable LLC	550,341
Wild Goose Storage, LLC	235,300
15 companies with an assessed value of less than $70,000,000 each	198,092
Total for gas, electric, and water companies	$52,314,142
ELECTRIC GENERATION FACILITY COMPANIES	
AES Alamitos, LLC	$226,400
AES Huntington Beach, LLC	72,600
AES Redondo Beach, LLC	163,500
Bicent (California) Malburg, LLC	88,500
Blythe Energy, LLC	234,200
Cabrillo Power I LLC	127,700
Calpine Construction Finance Company, LP	201,100
Delta Energy Center, LLC	424,100
Dynegy Morro Bay, LLC	51,500
Dynegy Moss Landing, LLC	620,200
Elk Hills Power, LLC	312,700
GenOn Delta, LLC, formerly Mirant Delta, LLC	85,500
GenOn Energy West, LP - Etiwanda, formerly RRI Energy Etiwanda, Inc.	53,800
GenOn Energy West, LP - Mandalay, formerly RRI Energy Mandalay, Inc.	66,300
Gilroy Energy Center, LLC	75,400
GWF Energy, LLC - Hanford	42,200
GWF Energy, LLC - Henrietta	43,500
GWF Energy, LLC - Tracy	68,600
High Desert Power Trust 2000-A	323,700
Indigo Generation LLC	63,900
Inland Empire Energy Center, LLC	811,400
La Paloma Generating Company, LLC	433,700
Larkspur Energy LLC	43,800
Long Beach Generation LLC	74,500
Los Esteros Critical Energy Facility, LLC	83,300
Metcalf Energy Center, LLC	324,800
Orange Grove Energy, LP	70,454
Otay Mesa Generating Company, LLC	424,700
Panoche Energy Center, LLC	325,000
Pastoria Energy Facility, LLC	433,700
Starwood Power-Midway, LLC	87,400
Sunrise Power Company, LLC	331,400
16 facilities with an assessed value of less than $40,000,000 each	178,980
Total for electric generation facilities	$6,968,534

TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2011-12—Concluded
(In thousands of dollars)

Name of company	Assessed value
1	2
INTERCOUNTY PIPELINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS[b]	
CALNEV Pipe Line LLC	$82,600
Chevron Pipeline Company	111,320
Chevron U.S.A., Inc.	30,700
ConocoPhillips Pipe Line Company	47,400
CPN Pipeline Company	23,600
CPN Pipeline Company, dba Calpine Pittsburg, Inc.	12,200
Crimson California Pipeline, LP	11,880
Equilon Enterprises LLC	186,100
Pacific Pipeline System, LLC	35,183
Plains Pipeline, LP	17,000
Sacramento Municipal Utilities District	65,271
San Ardo Pipeline Company	16,500
SFPP, LP	328,500
West Coast Pipe Lines	193,100
16 companies with an assessed value of less than $10,000,000 each	44,991
Total for intercounty pipelines, etc.	$1,206,346
RAILCAR MAINTENANCE FACILITY COMPANIES[c]	
GATX Corporation	$10,036
TTX Company	6,430
Union Tank Car Company	149
Total for railcar maintenance facilities	$16,615
RAILROAD COMPANIES	
Arizona & California Railroad	$2,111
BNSF Railway Company	1,051,455
California Northern Railroad	18,875
Central California Traction Company	5,882
Central Oregon & Pacific Railroad	2,074
Mendocino Railway	1,361
Modesto & Empire Traction Company	25,826
Napa Valley Wine Train, Inc.	19,292
Pacific Harbor Lines	16,769
San Diego & Arizona Eastern Railway Company	1,220
San Diego & Imperial Valley Railroad Company, Inc.	5,979
San Joaquin Valley Railroad Company	11,049
Santa Cruz Big Trees & Pacific Railway Company	2,397
Sierra Northern Railway	1,851
Stockton Terminal & Eastern Railroad	3,106
Sunset Railway Company	1,011
Trona Railway Company	12,365
Tulare Valley Railroad	3,870
Union Pacific Railroad Company	1,536,598
Ventura County Railroad	2,333
9 companies with an assessed value of less than $1,000,000 each	4,692
Total for railroad companies	$2,730,114

b. All other taxable property owned by these companies is locally assessed.
c. Property at fixed locations which is not subject to the private railroad car tax. Excludes the value of private railroad cars operated on the railroads, for which see Table 17A.

Property Taxes

TABLE 14—2010-11 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,e]					Average tax rate (%)
		City	County[c]	School[c]	Other districts[d]	Total[d]	
1	2	3	4	5	6	7	8
Alameda	$190,650,454	$435,889	$308,362	$1,024,168	$532,170	$2,300,588	1.207
Alpine	729,693	–	4,532	1,910	855	7,298	1.000
Amador	4,604,205	1,978	14,844	29,102	920	46,843	1.017
Butte	18,677,038	10,164	22,056	119,992	45,858	198,070	1.061
Calaveras	6,086,526	533	13,032	44,391	8,514	66,470	1.092
Colusa	2,761,585	1,594	7,666	17,024	2,117	28,400	1.028
Contra Costa	142,642,995	126,468	186,144	832,739	461,244	1,606,596	1.126
Del Norte	1,738,472	145	3,326	11,560	2,982	18,012	1.036
El Dorado	25,698,965	6,257	59,649	136,624	69,036	271,567	1.057
Fresno	60,344,118	79,065	85,192	444,937	86,751	695,945	1.153
Glenn	2,603,910	1,597	5,438	19,129	1,171	27,334	1.050
Humboldt	11,099,605	2,799	21,648	76,200	16,745	117,391	1.058
Imperial	9,552,070	7,354	16,051	63,032	22,017	108,454	1.135
Inyo	4,075,800	478	12,063	26,350	3,710	42,601	1.045
Kern	77,944,174	43,871	232,497	530,517	99,760	905,646	1.162
Kings	8,950,237	5,983	21,257	51,830	17,880	96,950	1.083
Lake	6,849,382	1,028	15,420	40,820	15,821	73,089	1.067
Lassen	2,230,409	925	4,418	16,330	1,109	22,782	1.021
Los Angeles	1,052,233,625	1,807,444	2,539,883	5,960,724	2,269,943	12,568,994	1.195
Madera	10,142,195	2,935	15,775	81,8256	12,674	113,240	1.117
Marin	55,792,974	65,879	105,556	370,369	78,295	620,098	1.111
Mariposa	2,079,008	–	5,313	14,469	1,124	20,906	1.006
Mendocino	9,840,384	1,909	27,476	68,890	10,822	109,096	1.109
Merced	16,375,063	9,506	38,121	132,339	18,691	198,658	1.213
Modoc	1,029,817	323	2,724	6,686	593	10,326	1.003
Mono	5,595,854	2,442	17,669	25,978	14,920	61,008	1.090
Monterey	48,819,404	31,039	78,076	338,791	83,327	531,233	1.088
Napa	27,073,643	25,815	54,551	194,379	17,011	291,755	1.078
Nevada	15,641,810	12,059	22,146	93,957	35,506	163,668	1.046
Orange	417,883,826	457,136	266,121	2,747,874	951,820	4,422,951	1.058
Placer	54,021,664	38,143	99,096	370,405	74,911	582,555	1.078
Plumas	3,948,446	255	8,271	27,641	4,467	40,634	1.029
Riverside	220,795,673	136,931	235,604	1,048,803	983,027	2,404,366	1.089
Sacramento	122,851,014	135,294	222,072	712,949	269,554	1,339,870	1.091
San Benito	5,810,990	1,105	6,371	41,881	11,123	60,480	1.041
San Bernardino	166,077,956	119,165	185,233	807,675	756,236	1,868,308	1.125
San Diego	378,296,783	492,592	526,785	2,554,331	574,773	4,148,481	1.097
San Francisco	157,865,981	–	1,090,646	558,038	190,064	1,838,748	1.165
San Joaquin	54,830,715	56,762	115,947	352,429	78,397	603,536	1.101
San Luis Obispo	41,967,482	32,502	104,329	269,364	28,572	434,767	1.036
San Mateo	142,325,922	155,076	205,395	952,720	236,970	1,550,161	1.089
Santa Barbara	61,464,193	31,609	120,068	387,555	109,483	648,716	1.055
Santa Clara	297,251,682	332,246	519,125	2,178,965	510,570	3,540,907	1.191
Santa Cruz	33,214,355	18,926	42,602	209,049	91,444	362,020	1.090
Shasta	15,056,697	9,969	20,526	107,500	26,519	164,513	1.093
Sierra	561,985	41	3,018	1,933	830	5,821	1.036
Siskiyou	4,378,185	2,640	9,448	31,942	1,922	45,953	1.050
Solano	39,278,094	55,081	70,510	207,944	119,449	452,984	1.153
Sonoma	66,623,347	39,352	149,940	446,002	102,028	737,323	1.107
Stanislaus	34,977,884	22,318	39,818	286,924	38,479	387,538	1.108
Sutter	8,081,727	7,101	15,409	54,916	9,502	86,928	1.076
Tehama	4,587,862	1,923	11,543	31,715	1,603	46,783	1.020
Trinity	1,222,302	–	3,565	8,246	582	12,393	1.014
Tulare	27,695,348	15,508	58,006	182,737	46,752	303,004	1.094
Tuolumne	6,331,925	519	18,548	42,747	4,683	66,497	1.050
Ventura	104,382,635	91,285	178,919	598,943	270,146	1,139,293	1.091
Yolo	20,320,856	34,690	19,705	133,180	41,430	229,006	1.127
Yuba	4,819,565	1,272	10,317	32,605	4,396	48,590	1.008
Totals	$4,318,788,508	$4,973,919	$8,297,824	$26,162,107	$9,462,295	$48,896,145	1.132

a. These are the assessed values on which general property taxes were actually levied in 2010-11. Excluded are exemptions totaling $175,067,914,000 as follows: homeowners', $38,704,140,000; all other, $136,363,774,000.
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 $438,082,000 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.
e. These allocations are as reported by the county auditors and are the initial allocations without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.
NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 15—2010-11 GENERAL PROPERTY TAX DOLLAR[a], BY COUNTY

County	Property tax dollars[b]				
	City	County[c]	School[c]	Other districts	Total
1	2	3	4	5	6
Alameda	$.19	$.13	$.45	$.23	$1.00
Alpine	–	.62	.26	.12	1.00
Amador	.04	.32	.62	.02	1.00
Butte	.05	.11	.61	.23	1.00
Calaveras	.01	.20	.67	.13	1.00
Colusa	.06	.27	.60	.07	1.00
Contra Costa	.08	.12	.52	.29	1.00
Del Norte	.01	.18	.64	.17	1.00
El Dorado	.02	.22	.50	.25	1.00
Fresno	.11	.12	.64	.12	1.00
Glenn	.06	.20	.70	.04	1.00
Humboldt	.02	.18	.65	.14	1.00
Imperial	.07	.15	.58	.20	1.00
Inyo	.01	.28	.62	.09	1.00
Kern	.05	.26	.59	.11	1.00
Kings	.06	.22	.53	.18	1.00
Lake	.01	.21	.56	.22	1.00
Lassen	.04	.19	.72	.05	1.00
Los Angeles	.14	.20	.47	.18	1.00
Madera	.03	.14	.72	.11	1.00
Marin	.11	.17	.60	.13	1.00
Mariposa	–	.25	.69	.05	1.00
Mendocino	.02	.25	.63	.10	1.00
Merced	.05	..19	.67	.09	1.00
Modoc	.03	.26	.65	.06	1.00
Mono	.04	.29	.43	.24	1.00
Monterey	.06	.15	.64	.16	1.00
Napa	.09	.19	.67	.06	1.00
Nevada	.07	.14	.57	.22	1.00
Orange	.10	.06	.62	.22	1.00
Placer	.07	.17	.64	.13	1.00
Plumas	.01	.20	.68	.11	1.00
Riverside	.06	.10	.44	.41	1.00
Sacramento	.10	.17	.53	.20	1.00
San Benito	.02	.11	.69	.18	1.00
San Bernardino	.06	.10	.43	.40	1.00
San Diego	.12	.13	.62	.14	1.00
San Francisco	–	.59	.30	.10	1.00
San Joaquin	.09	.19	.58	.13	1.00
San Luis Obispo	.07	.24	.62	.07	1.00
San Mateo	.10	.13	.61	.15	1.00
Santa Barbara	.05	.19	.60	.17	1.00
Santa Clara	.09	.15	.62	.14	1.00
Santa Cruz	.05	.12	.58	.25	1.00
Shasta	.06	.12	.65	.16	1.00
Sierra	.01	.52	.33	.14	1.00
Siskiyou	.06	.21	.70	.04	1.00
Solano	.12	.16	.46	.26	1.00
Sonoma	.05	.20	.60	.14	1.00
Stanislaus	.06	.10	.74	.10	1.00
Sutter	.08	.18	.63	.11	1.00
Tehama	.04	.25	.68	.03	1.00
Trinity	–	.29	.67	.05	1.00
Tulare	.05	.19	.60	.15	1.00
Tuolumne	.01	.28	.64	.07	1.00
Ventura	.08	.16	.53	.24	1.00
Yolo	.15	.09	.58	.18	1.00
Yuba	.03	.21	.67	.09	1.00
Totals	$.10	$.17	$.54	$.19	$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 (for example, per parcel).
b. These proportions are based on the initial allocations as shown in Table 14 without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.
c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

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

Property Taxes

TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2010

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
2010	$199.5	2.9	$5,156	–	–
2009	99.2	2.9	3,717	–	–
2008	323.3	2.9	11,241	–	–
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	–[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, 2010

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 3	2	
Amador	7.7	$719	Plumas	89.0	10,059
Butte	31.7	4,741	San Mateo	4.7	2,291
Calaveras	25.7	1,830	Santa Cruz	13.4	4,776
Del Norte	6.7	2,441	Shasta	151.1	16,665
El Dorado	19.8	1,202	Sierra	20.8	2,180
Fresno	7.3	300	Siskiyou	188.8	22,976
Humboldt	218.7	68,039	Sonoma	8.9	4,020
Lassen	47.4	4,687	Tehama	53.9	5,784
Mariposa	5.1	421	Trinity	36.4	3,733
Mendocino	94.7	29,256	Tuolumne	23.6	1,155
Modoc	18.5	2,293	Yuba	18.8	2,934
Nevada	12.2	1,042	Other[d]	13.6	1,358
Placer	42.1	4,603			
			Totals	1,160.6	$199,505

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, Inyo, Kern, Lake, Madera, Merced, Mono, Monterey, Orange, Sacramento, San Diego, San Joaquin, San Luis Obispo, Santa Clara, Solano, Tulare, and Ventura counties.

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

TABLE 17A—ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2011-12

Name of company	Assessed value[a] (In thousands)	Amount of tax
1	2	3
PRIVATE RAILROAD CARS		
ACE Cogeneration Company	$972	$10,761
ADM Transportation Company	13,794	152,702
AIG Rail Services, Inc.	801	8,869
American Railcar Leasing LLC	23,255	257,436
Americas Styrenics LLC	1,448	16,028
The Andrews Companies, LLC	1,417	15,684
Babcock & Brown	2,649	29,319
BASF Corporation	987	10,929
Bunge North America, Inc.	1,856	20,543
Cargill, Inc.	8,802	97,442
Cemex Mexico SA de CV	5,637	62,405
Cemex, Inc.	6,561	72,635
Cenex Harvest States Cooperative	877	9,705
Chevron Phillips Chemical Company, LP	3,336	36,929
Chevron USA, Inc.	21,890	242,322
Chicago Freight Car Leasing Company	4,365	48,318
The CIT Group/Capital Finance, Inc.	71,123	787,327
ConocoPhillips Company, Inc.	1,724	19,088
Cryo-Trans, Inc.	2,827	31,290
Crystal Car Line, Inc.	3,414	37,797
The Dow Chemical Company	8,561	94,770
Eastman Chemical Company, Inc.	1,349	14,938
Equistar Chemicals, LP	3,686	40,807
Exxon Mobil Corporation	11,402	126,220
First Union Rail Corporation	6,071	67,205
Flex Leasing LLC	1,934	21,411
Formosa Transrail Corporation	2,116	23,420
GATX Corporation	48,509	536,989
GATX Rail Canada Corporation	2,864	31,703
General Electric Rail Services Corporation	21,357	236,420
Greenbrier Management Services, LLC	3,581	39,639
Helm-Pacific Leasing	1,181	13,076
Ineos Olefins & Polymers USA Division of Ineos USA LLC	4,978	55,101
Kemira Logistics, Inc.	1,088	12,045
Linde, LLC	1,457	16,125
Mitsui Rail Capital LLC	2,703	29,926
Nova Chemicals Inc.	1,420	15,716
Occidental Chemical Corporation	1,167	12,921
Procor, Limited	15,428	170,791
Proctor & Gamble Manufacturing Company	2,412	26,699
Railcar Leasing, LLC	3,479	38,512
Reagent Chemical & Research, Inc.	2,024	22,405
Rhodia, Inc.	870	9,631
RRM Properties, Ltd.	1,122	12,421
Searles Valley Minerals Operations, Inc.	14,154	156,680
J. R. Simplot Company	1,766	19,546
Southwest Rail Industries, Inc.	1,705	18,876
Tate & Lyle Ingredients, Inc.	1,103	12,207
Transportation Equipment, LLC	1,219	13,497
Trinity Industries Leasing Company	98,894	1,094,761
Tropicana Transportation Corporation	1,343	14,870
TTX Company	185,919	2,058,121
U. S. Borax, Inc.	2,544	28,165
Union Carbide, a subsidiary of Dow Chemical Company	2,491	27,575
Union Tank Car Company	64,658	715,761
US Ecology, Inc., formerly American Ecology Corporation	2,245	24,848
Westlake Polymers, LP	1,016	11,243
179 other companies with an assessed value under $800,000 each	24,458	270,755
Totals for private railroad cars	$732,008	$8,103,328

a. 2011-12 assessed values were set at 81.01 percent of market value.

Property Taxes

TABLE 17B—PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-39 TO 2011-12

Fiscal year	Average number of cars	Assessed value[a] (In thousands)	Average assessed value per car[a]	Tax rate per $100 assessed value[b]	Amount of tax[c] (In thousands)
1	2	3	4	5	6
2011-12	26,757	$732,008	$27,358	$1.107	$8,103
2010-11	25,692	564,386	21,968	1.102	6,220
2009-10	27,578	535,934	19,433	1.097	5,879
2008-09	28,088	546,547	19,458	1.096	5,990
2007-08	29,086	561,332	19,299	1.096	6,152
2006-07	30,261	608,723	20,116	1.095	6,666
2005-06	30,267	639,448	21,127	1.092	6,983
2004-05	28,193	602,468	21,370	1.088	6,555
2003-04	26,925	607,855	22,576	1.079	6,559
2002-03	26,898	604,608	22,478	1.072	6,484
2001-02	26,300	597,797	22,730	1.066	6,373
2000-01	25,665	595,471	23,202	1.064	6,336
1999-00	27,120	631,477	23,285	1.065	6,725
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

TABLE 17B—PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-39 TO 2011-12—Concluded

Fiscal year	Average number of cars	Assessed value[a] (In thousands)	Average assessed value per car[a]	Tax rate per $100 assessed value[b]	Amount of tax[c] (In thousands)
1	2	3	4	5	6
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
1949-50	17,245	19,706	1,143	4.62	911
1948-49	15,823	18,274	1,155	4.24	775
1947-48	15,445	16,804	1,088	4.26	717
1946-47	16,649	16,463	989	3.52	580
1945-46	16,747	15,885	949	3.32	527
1944-45	14,010	14,340	1,024	3.27	469
1943-44	12,603	12,738	1,011	3.53	450
1942-43	12,903	12,422	963	3.79	471
1941-42	13,319	12,092	908	3.80	460
1940-41	13,461	11,558	859	3.78	437
1939-40	14,501	11,489	792	3.72	427
1938-39	12,967	11,669	900	3.60	420[d]

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 58.01 percent to 87.55 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. The private car tax was first imposed in 1938. Prior to 1938, private railroad 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, 1933-34 TO 2010-11
(Collections in thousands of dollars)

Fiscal year	Collections[a]			Number of outstanding permits[c]
	Taxes	Fees[b]	Total	
1	2	3	4	5
2010-11	$27,305,809[d]	$2,116	$27,306,556	958,050
2009-10	27,672,958	532	27,673,490	938,719
2008-09	25,273,188[d]	385	25,273,573	942,563[e]
2007-08	27,771,845	405	27,772,250	1,050,020
2006-07	28,396,242	482	28,396,724	1,049,325
2005-06	27,936,047	431	27,936,479	1,064,305
2004-05	26,180,129	425	26,180,554	1,068,435
2003-04	24,064,797	365	24,065,162	1,049,902
2002-03	22,620,217	341	22,620,559	1,025,434
2001-02	21,588,029[d]	399	21,588,428	994,015
2000-01	22,062,150[d]	534	22,062,683	975,988
1999-00	21,327,122	826	21,327,948	970,025
1998-99	19,127,134	577	19,127,711	970,395
1997-98	17,765,162	536	17,765,698	973,786
1996-97	16,744,298	847	16,745,145	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	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	962,893[f]
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	484,655
1972-73	2,197,083[d]	193	2,197,276	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	399,100
1966-67	1,053,251	138	1,053,389	395,321
1965-66	1,096,165[g]	145	1,096,310	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

TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2010-11—Continued
(Collections in thousands of dollars)

Fiscal year	Collections[a]			Number of outstanding permits[c]
	Taxes	Fees[b]	Total	
1	2	3	4	5
1959-60	$709,749	$118	$709,867	342,322
1958-59	631,409	115	631,525	333,998
1957-58	605,208	102	605,310	326,124
1956-57	599,789	102	599,892	320,486
1955-56[h]	564,348	103	564,451	310,780
1954-55	492,879	108	492,987	305,537
1953-54	464,969	107	465,075	298,108
1952-53	460,196	98	460,293	289,620
1951-52	417,326	95	417,421	285,659
1950-51	398,261	101	398,362	285,598
1949-50	326,285[d]	117	326,402	279,784
1948-49	290,707	117	290,825	277,855
1947-48	277,288	129	277,417	270,231
1946-47	242,207	132	242,339	251,918
1945-46	180,165	120	180,285	207,643
1944-45	151,021	76	151,097	188,565
1943-44	136,954[d]	56	137,010	173,805
1942-43	135,971	41	136,012	179,067
1941-42	131,354	60	131,414	204,104
1940-41	109,799	70	109,870	205,215
1939-40	94,612	79	94,691	197,149[i]
1938-39	87,569	70	87,639	189,746
1937-38	89,201	74	89,275	186,473
1936-37	84,838	71	84,909	180,978
1935-36	70,202[d]	224[j]	70,426	180,544[j]
1934-35	56,532	67	56,599	185,748
1933-34	33,129[k]	215	33,344	n.a.

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, the Local Public Safety Fund, and the Fiscal Recovery 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. Effective January 1, 2010, the reinstatement fee was increased to $100. Effective January 1, 2011 Fees include collection recovery costs.
c. As of December 31 for each fiscal year.
d. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 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. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and will be in effect until June 30, 2011. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
e. Starting in 2008-09, the number of permits that were active on December 31. Prior to 2008-09, the number of active permits on record on December 31.
f. 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.
g. 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.
h. 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.
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.
j. 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.
k. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.

Sales and Use Taxes

TABLE 19—STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 2010-11

Type of business	Taxable transactions[a] Amount (In thousands)	Percent of total	Percent change from year to year	Number of permits on June 30, 2011[b]
1	2	3	4	5
Retail and Food Services				
Motor vehicle and parts dealers	**$50,377,160**	**10.11**	**9.6**	**33,173**
New car dealers	36,523,015	7.33	10.2	2,331
Used car dealers	5,266,857	1.06	15.0	7,334
Other motor vehicle dealers	2,361,561	.47	-0.6	3,120
Automotive parts, accessories, and tire stores	6,225,728	1.25	6.3	20,388
Furniture and home furnishings stores	**8,979,140**	**1.80**	**4.9**	**18,297**
Furniture stores	5,462,257	1.10	8.0	8,687
Home furnishings stores	3,516,883	.71	0.5	9,610
Electronics and appliance stores	**13,999,885**	**2.81**	**4.1**	**22,654**
Appliance, video, and other electronics stores	8,207,566	1.65	0.6	10,158
Computer and software stores	5,457,504	1.09	9.9	11,375
Camera and photographic supplies stores	334,816	.07	2.4	1,121
Building material and garden supply	**25,233,980**	**5.06**	**4.1**	**17,350**
Building material and supply dealers	22,934,316	4.60	4.3	11,750
Lawn and garden equipment and supply stores	2,299,664	.46	3.0	5,600
Food and beverage stores	**23,094,300**	**4.63**	**1.8**	**30,924**
Supermarkets and other grocery stores	17,075,638	3.43	-0.4	12,351
Convenience stores	2,276,452	.46	14.0	5,007
Specialty food stores	635,434	.13	7.3	7,313
Beer, wine, and liquor stores	3,106,776	.62	5.1	6,253
Health and personal care stores	**9,844,781**	**1.97**	**5.4**	**23,092**
Pharmacies and drug stores	6,424,484	1.29	2.0	5,932
Health and personal care stores	3,420,297	.69	12.5	17,160
Gasoline stations	**50,963,704**	**10.22**	**18.5**	**9,958**
Clothing and clothing accessories stores	**28,201,387**	**5.66**	**7.2**	**67,112**
Men's clothing stores	807,243	.16	4.1	2,478
Women's clothing stores	4,367,330	.88	4.5	10,169
Family clothing, accessories, and other stores	17,222,568	3.45	7.8	37,681
Shoe stores	2,905,388	.58	7.5	5,176
Jewelry, luggage, and leather goods stores	2,898,858	.58	8.9	11,608
Sporting goods, hobby, book and music stores	**10,488,064**	**2.10**	**2.6**	**28,660**
Sporting goods stores	4,208,121	.84	4.8	9,517
Hobby, toy, and musical instrument stores	3,644,567	.73	4.0	7,467
Book, periodical, and music stores	2,635,376	.53	-2.4	11,676
General merchandise stores	**47,302,849**	**9.49**	**4.3**	**15,964**
Miscellaneous store retailers	**16,811,505**	**3.37**	**2.9**	**115,879**
Florists	456,014	.09	1.1	4,798
Office supplies and stationery stores	4,226,164	.85	0.2	2,389
Gift, novelty, and souvenir stores	1,490,678	.30	4.7	18,157
Used merchandise stores	715,553	.14	4.7	14,237
Other miscellaneous store retailers	9,923,096	1.99	3.9	76,298
Nonstore retailers	**2,921,678**	**.59**	**4.7**	**169,422**
Food services and drinking places	**52,712,643**	**10.57**	**5.0**	**92,843**
Full-service restaurants	26,561,293	5.33	5.4	31,246
Limited-service eating places	23,001,792	4.61	4.7	49,955
Special food services	2,066,339	.41	5.9	8,843
Drinking places (alcoholic beverages)	1,083,219	.22	0.9	2,799
Retail and Food Services Totals	**$340,931,076**	**68.39**	**7.1**	**645,328**
All Other Outlets	**157,562,435**	**31.61**	**8.9**	**324,315**
Totals All Outlets	**$498,493,511**	**100.00**	**7.7**	**969,643**
HISTORICAL DATA				
Comparable data for all outlets				
2009-10	$463,064,569	–	-4.4	978,047
2008-09	484,424,355	–	-12.4	953,851
2007-08	552,894,908	–	-2.1	1,034,675
2006-07	564,836,872	–	2.0	1,032,920

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 13, 2010, through August 11, 2011.
b. Starting in 2009, the number of permits that were active on June 30. Prior to 2009, the number of active permits on record on June 30. 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.

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

The conversion of the business codes of sales and use tax permit holders from the previous business coding system to North American Industry Classification System (NAICS) codes caused a change in the format of this table starting with the 2008-09 report.

Sales and Use Taxes

TABLE 20—STATE SALES AND USE TAX STATISTICS, BY COUNTY, 2010-11

County	Taxable sales of all outlets[a]			Number of permits on June 30, 2011[b]
	Amount (In thousands)	Percent of total	Percent change from 2009-10	
1	2	3	4	5
Alameda	$22,378,362	4.49	7.1	38,577
Alpine	22,931	.00	5.9	66
Amador	363,804	.07	3.2	1,347
Butte	2,520,539	.51	5.6	5,917
Calaveras	276,744	.06	5.1	1,485
Colusa	349,790	.07	-8.2	498
Contra Costa	12,336,556	2.47	4.0	21,153
Del Norte	206,350	.04	2.9	553
El Dorado	1,587,377	.32	3.4	5,589
Fresno	10,666,227	2.14	7.3	19,238
Glenn	288,865	.06	7.0	696
Humboldt	1,664,255	.33	0.1	4,491
Imperial	2,083,295	.42	13.6	3,390
Inyo	306,917	.06	1.6	685
Kern	12,663,080	2.54	26.8	15,691
Kings	1,265,775	.25	10.2	2,139
Lake	486,206	.10	6.4	1,691
Lassen	224,087	.04	5.0	591
Los Angeles	121,568,261	24.39	6.8	266,868
Madera	1,261,268	.25	13.4	2,881
Marin	3,928,075	.79	4.7	9,906
Mariposa	167,305	.03	1.9	643
Mendocino	1,109,922	.22	4.3	3,616
Merced	2,248,711	.45	8.2	3,605
Modoc	76,981	.02	0.9	347
Mono	226,388	.05	10.0	586
Monterey	5,100,538	1.02	5.6	10,268
Napa	2,366,348	.47	5.5	5,245
Nevada	1,027,282	.21	3.6	3,890
Orange	49,691,585	9.97	7.0	92,207
Placer	6,278,136	1.26	6.6	11,120
Plumas	185,888	.04	9.9	936
Riverside	24,386,596	4.89	8.0	46,886
Sacramento	17,416,097	3.49	4.7	31,682
San Benito	473,319	.09	10.7	1,217
San Bernardino	25,903,275	5.20	8.1	47,791
San Diego	43,380,346	8.70	7.0	83,971
San Francisco	14,123,270	2.83	9.9	26,936
San Joaquin	7,929,651	1.59	7.8	12,450
San Luis Obispo	3,857,724	.77	12.7	9,447
San Mateo	12,457,897	2.50	7.9	18,995
Santa Barbara	5,508,128	1.10	6.8	12,302
Santa Clara	32,235,645	6.47	12.2	43,390
Santa Cruz	2,813,224	.56	4.9	8,301
Shasta	2,451,208	.49	-0.2	5,460
Sierra	15,159	.00	-11.8	116
Siskiyou	465,268	.09	11.0	1,804
Solano	5,391,860	1.08	3.3	7,916
Sonoma	6,701,426	1.34	6.0	16,972
Stanislaus	6,401,332	1.28	8.5	9,717
Sutter	1,256,707	.25	6.5	1,884
Tehama	652,479	.13	20.9	1,474
Trinity	87,675	.02	24.1	529
Tulare	4,748,380	.95	11.1	8,448
Tuolumne	557,733	.11	8.9	1,856
Ventura	10,618,066	2.13	6.0	22,032
Yolo	3,036,897	.61	5.3	3,978
Yuba	455,814	.09	6.3	1,215
Statewide	240,487	.05	-34.7	6,959
Totals	$498,493,511	100.00	7.7	969,643

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 13, 2010, through August 11, 2011.
b. The number of permits that were active on June 30. 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.

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

Sales and Use Taxes

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2010-11
(In dollars)

Jurisdiction	Revenue distributed
1	2
Alameda County	11,777,787
Alameda	4,599,431
Albany	1,583,574
Berkeley	10,662,923
Dublin	9,894,994
Emeryville	5,337,935
Fremont	22,081,106
Hayward	18,180,562
Livermore	11,956,007
Newark	6,093,677
Oakland	27,806,575
Piedmont	101,886
Pleasanton	14,104,192
San Leandro	14,261,639
Union City	6,175,526
Total	164,617,814
Alpine County	169,721
Amador County	1,856,983
Amador City	6,039
Ione	119,754
Jackson	485,045
Plymouth	114,950
Sutter Creek	147,500
Total	2,730,272
Butte County	2,853,278
Biggs	17,890
Chico	11,572,570
Gridley	691,116
Oroville	2,422,694
Paradise	1,216,019
Total	18,773,567
Calaveras County	1,604,587
Angels Camp	464,687
Total	2,069,274
Colusa County[b]	945,409
Colusa[b]	794,537
Williams[b]	374,555
Total	2,114,501
Contra Costa County	9,145,245
Antioch	6,951,915
Brentwood	4,007,186
Clayton	273,567
Concord	17,060,741
Danville	3,418,951
El Cerrito	1,728,348
Hercules	955,399
Lafayette	1,745,424
Martinez	3,614,818
Moraga	686,675
Oakley	1,115,704
Orinda	659,163
Pinole	2,222,649
Pittsburg[b]	4,384,586
Pleasant Hill	4,769,731
Richmond	9,455,745
San Pablo	1,223,989
San Ramon	5,748,358
Walnut Creek	12,904,573
Total	92,072,768

Jurisdiction	Revenue distributed
1	2
Del Norte County	683,524
Crescent City	862,850
Total	1,546,375
El Dorado County	7,148,636
Placerville	2,159,524
South Lake Tahoe	2,552,379
Total	11,860,539
Fresno County	12,787,292
Clovis	9,589,297
Coalinga	569,938
Firebaugh[b]	436,653
Fowler	675,063
Fresno	45,830,576
Huron	111,120
Kerman	738,954
Kingsburg	629,554
Mendota	406,257
Orange Cove	121,638
Parlier	240,671
Reedley	1,019,256
San Joaquin[b]	218,720
Sanger	1,164,495
Selma	2,265,109
Total	76,804,591
Glenn County	700,089
Orland	598,152
Willows	820,351
Total	2,118,592
Humboldt County	3,388,512
Arcata	1,515,087
Blue Lake[a]	11,138
Eureka	6,397,916
Ferndale	95,392
Fortuna	1,069,745
Rio Dell	120,240
Trinidad	73,015
Total	12,671,045
Imperial County	1,880,282
Brawley	1,501,098
Calexico	2,935,181
Calipatria	78,594
El Centro	7,655,415
Holtville	302,753
Imperial[b]	757,788
Westmorland[b]	104,791
Total	15,215,903
Inyo County	868,257
Bishop	1,491,334
Total	2,359,590

Jurisdiction	Revenue distributed
1	2
Kern County	31,188,191
Arvin	503,895
Bakersfield	42,997,380
California City	225,930
Delano	2,705,698
Maricopa	21,409
McFarland	193,371
Ridgecrest	2,129,361
Shafter	5,666,267
Taft	1,267,120
Tehachapi	1,292,554
Wasco	862,507
Total	89,053,682
Kings County	1,668,927
Avenal	162,165
Corcoran[b]	681,200
Hanford	5,304,475
Lemoore	1,214,436
Total	9,031,202
Lake County	1,785,152
Clearlake	957,159
Lakeport	874,942
Total	3,617,253
Lassen County	590,909
Susanville	1,051,384
Total	1,642,293
Los Angeles County	33,733,498
Agoura Hills	2,388,792
Alhambra	8,873,587
Arcadia	6,353,744
Artesia	1,351,961
Avalon	475,369
Azusa	3,282,037
Baldwin Park	4,137,392
Bell	1,376,810
Bell Gardens	1,601,784
Bellflower	3,242,882
Beverly Hills	16,383,659
Bradbury[a]	1,383
Burbank	21,565,487
Calabasas	4,321,158
Carson	13,244,581
Cerritos	15,443,707
Claremont	1,890,012
Commerce	10,058,716
Compton	4,672,443
Covina	4,914,492
Cudahy	830,507
Culver City	12,048,588
Diamond Bar	2,440,412
Downey	9,677,328
Duarte	3,241,867
El Monte	8,855,678
El Segundo	8,213,453
Gardena	5,409,931
Glendale	19,944,471
Glendora	4,740,876
Hawaiian Gardens	486,616
Hawthorne	8,101,968
Hermosa Beach	1,663,357
Hidden Hills[a]	6,627
Huntington Park	4,104,245

Jurisdiction	Revenue distributed
1	2
Los Angeles County —Continued	
Industry	18,648,602
Inglewood	7,603,692
Irwindale	3,190,770
La Canada-Flintridge	1,540,285
La Habra Heights[b]	17,710
La Mirada[b]	6,643,689
La Puente	1,701,629
La Verne	2,626,435
Lakewood	8,287,557
Lancaster	11,194,013
Lawndale	1,746,964
Lomita	1,166,119
Long Beach	40,425,649
Los Angeles	296,596,493
Lynwood	2,422,626
Malibu	1,832,903
Manhattan Beach	6,390,500
Maywood	806,980
Monrovia	5,556,200
Montebello	7,721,518
Monterey Park	3,114,738
Norwalk	6,136,506
Palmdale	10,783,783
Palos Verdes Estates	146,439
Paramount	4,914,046
Pasadena	22,147,930
Pico Rivera	5,239,474
Pomona	8,688,106
Rancho Palos Verdes	1,371,491
Redondo Beach	6,614,951
Rolling Hills[c]	–
Rolling Hills Estates	922,316
Rosemead	2,859,381
San Dimas	3,796,372
San Fernando	2,224,213
San Gabriel	2,552,079
San Marino	296,992
Santa Clarita	20,539,303
Santa Fe Springs	14,859,035
Santa Monica	21,753,447
Sierra Madre	186,865
Signal Hill	7,363,557
South El Monte	2,770,730
South Gate	4,374,312
South Pasadena	1,191,173
Temple City	1,214,089
Torrance	28,033,454
Vernon	3,130,123
Walnut	1,251,306
West Covina	9,234,178
West Hollywood	8,665,994
Westlake Village	2,110,230
Whittier	5,396,445
Total	889,082,806
Madera County	4,790,369
Chowchilla	703,207
Madera	3,499,305
Total	8,992,881

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2010-11—Continued
(In dollars)

Jurisdiction	Revenue distributed
1	2
Marin County	2,784,330
Belvedere	42,085
Corte Madera	4,128,403
Fairfax	318,719
Larkspur	1,410,578
Mill Valley	1,623,498
Novato	5,541,820
Ross	22,769
San Anselmo	755,097
San Rafael	11,389,366
Sausalito	1,058,289
Tiburon	295,364
Total	29,370,318
Mariposa County	1,245,394
Mendocino County	3,099,411
Fort Bragg	1,087,835
Point Arena	59,814
Ukiah	3,018,774
Willits	1,003,466
Total	8,269,300
Merced County	4,515,249
Atwater	1,751,449
Dos Palos	281,907
Gustine	137,481
Livingston	843,060
Los Banos	2,136,860
Merced	6,720,084
Total	16,386,089
Modoc County	140,709
Alturas	421,074
Total	561,783
Mono County	337,911
Mammoth Lakes	1,299,056
Total	1,636,966
Monterey County	6,503,571
Carmel	1,360,377
Del Rey Oaks	232,167
Gonzales	418,840
Greenfield	611,898
King City	825,117
Marina	1,479,592
Monterey	5,286,314
Pacific Grove	1,003,516
Salinas	15,113,474
Sand City	1,579,428
Seaside	3,349,937
Soledad	411,451
Total	38,175,681
Napa County	4,758,799
American Canyon	1,485,456
Calistoga	571,927
Napa	8,521,719
St. Helena	1,506,522
Yountville	601,255
Total	17,445,677
Nevada County	1,431,492
Grass Valley	3,633,242
Nevada City	604,490
Truckee	2,079,918
Total	7,749,143
Orange County	5,555,745
Aliso Viejo	2,952,641
Anaheim	40,311,712
Brea	12,671,331
Buena Park	16,056,498
Costa Mesa	29,684,399
Cypress	8,852,227
Dana Point	3,005,664
Fountain Valley	7,327,588
Fullerton	12,111,380
Garden Grove	12,571,296
Huntington Beach	20,435,560
Irvine	33,860,494
La Habra	5,995,192
La Palma	2,625,115
Laguna Beach	2,824,005
Laguna Hills	3,848,669
Laguna Niguel	7,538,497
Laguna Woods	622,582
Lake Forest	9,349,850
Los Alamitos	1,665,509
Mission Viejo	10,980,586
Newport Beach	18,706,238
Orange	22,445,624
Placentia	3,661,089
Rancho Santa Margarita	3,787,092
San Clemente	4,811,840
San Juan Capistrano	4,241,049
Santa Ana	26,780,847
Seal Beach	3,260,613
Stanton	2,515,919
Tustin	13,750,177
Villa Park	151,506
Westminster	9,538,163
Yorba Linda	4,000,576
Total	368,497,274
Placer County	8,658,559
Auburn	2,804,232
Colfax	400,835
Lincoln	1,899,875
Loomis	585,016
Rocklin	4,661,291
Roseville	26,720,188
Total	45,729,995
Plumas County	1,198,670
Portola	151,129
Total	1,349,799
Riverside County	20,892,165
Banning	1,214,341
Beaumont	2,503,232
Blythe	1,148,594
Calimesa	476,586
Canyon Lake	106,673
Cathedral City	4,831,695
Coachella	2,268,860
Corona	20,669,120
Desert Hot Springs	792,602
Eastvale[d]	616,360
Hemet	6,512,562
Indian Wells	665,518
Indio	4,971,912
La Quinta	5,290,121
Lake Elsinore	4,996,181
Menifee	3,223,177
Moreno Valley	9,156,713
Murrieta	7,606,183
Norco	3,018,415
Palm Desert	10,938,349
Palm Springs	6,973,806
Perris	4,376,705
Rancho Mirage	2,988,110
Riverside	31,399,727
San Jacinto	1,553,527
Temecula	18,625,796
Wildomar	899,293
Total	178,716,323
Sacramento County	44,825,651
Citrus Heights	7,860,851
Elk Grove	11,640,882
Folsom	11,163,370
Galt	1,099,736
Isleton	85,850
Rancho Cordova	8,904,357
Sacramento	43,134,609
Total	128,715,307
San Benito County	1,194,010
Hollister	2,207,276
San Juan Bautista	96,271
Total	3,497,557
San Bernardino County	12,657,791
Adelanto	817,241
Apple Valley	3,747,221
Barstow	4,835,128
Big Bear Lake	1,234,675
Chino	11,492,475
Chino Hills	4,589,709
Colton[c]	4,120,880
Fontana	17,086,540
Grand Terrace	670,006
Hesperia	4,875,199
Highland	1,396,045
Loma Linda	2,759,943
Montclair	7,178,110
Needles	274,888
Ontario	41,263,914
Rancho Cucamonga	16,355,157
Redlands	6,811,282
Rialto	7,233,587
San Bernardino County—Continued	
San Bernardino	17,654,968
Twentynine Palms	858,063
Upland	7,131,170
Victorville	11,135,410
Yucaipa	1,833,342
Yucca Valley	2,010,253
Total	190,022,998
San Diego County	16,844,160
Carlsbad	18,840,260
Chula Vista	19,654,464
Coronado	1,793,817
Del Mar	1,126,224
El Cajon	14,404,168
Encinitas	7,558,756
Escondido	18,238,403
Imperial Beach	589,258
La Mesa	7,739,070
Lemon Grove	2,645,977
National City	9,597,209
Oceanside	12,266,433
Poway	7,629,095
San Diego	154,730,507
San Marcos	9,769,413
Santee	5,751,109
Solana Beach	2,057,857
Vista	9,358,632
Total	320,594,811
City and County of San Francisco	104,430,291
San Joaquin County	9,324,527
Escalon	500,992
Lathrop	1,650,163
Lodi	6,435,560
Manteca	6,171,722
Ripon	1,363,994
Stockton	24,574,554
Tracy	8,072,431
Total	58,093,942
San Luis Obispo County	5,889,267
Arroyo Grande	2,170,802
Atascadero	2,147,749
Grover Beach	721,225
Morro Bay	1,027,064
Paso Robles	5,209,598
Pismo Beach	1,578,380
San Luis Obispo	9,200,998
Total	27,945,082

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2010-11—Concluded
(In dollars)

Jurisdiction	Revenue distributed
1	2
San Mateo County	14,408,991
Atherton	114,966
Belmont	1,906,585
Brisbane	2,323,953
Burlingame	5,995,174
Colma	4,995,622
Daly City	6,386,146
East Palo Alto	2,076,243
Foster City	3,173,313
Half Moon Bay	1,413,790
Hillsborough[b]	41,251
Menlo Park	4,538,266
Millbrae	1,579,889
Pacifica	1,212,869
Portola Valley	110,579
Redwood City	11,795,340
San Bruno	4,662,100
San Carlos	4,916,745
San Mateo	10,926,345
South San Francisco	8,168,390
Woodside	350,306
Total	91,096,860
Santa Barbara County	7,608,718
Buellton	1,132,960
Carpinteria	1,143,287
Goleta	2,587,067
Guadalupe	164,033
Lompoc	2,409,763
Santa Barbara	12,906,221
Santa Maria	11,427,913
Solvang	727,791
Total	40,107,753
Santa Clara County	3,239,929
Campbell	6,170,818
Cupertino	15,153,968
Gilroy	9,339,456
Los Altos	1,732,565
Los Altos Hills	67,166
Los Gatos	7,360,721
Milpitas	12,672,620
Monte Sereno[a]	9,203
Morgan Hill	4,255,312
Mountain View	11,141,229
Palo Alto	14,832,450
San Jose	100,792,835
Santa Clara	26,607,089
Saratoga	736,136
Sunnyvale	21,272,297
Total	235,383,795

Jurisdiction	Revenue distributed
1	2
Santa Cruz County	5,859,434
Capitola	2,990,220
Santa Cruz	6,301,914
Scotts Valley	1,291,170
Watsonville	4,235,880
Total	20,678,618
Shasta County	2,509,011
Anderson	1,517,301
Redding	13,815,889
Shasta Lake	351,645
Total	18,193,847
Sierra County	88,013
Loyalton	48,866
Total	136,880
Siskiyou County	589,197
Dorris	23,626
Dunsmuir	61,902
Etna[b]	35,802
Fort Jones	83,007
Montague	49,358
Mount Shasta	675,372
Tulelake	125,079
Weed	433,707
Yreka	1,258,539
Total	3,335,590
Solano County	1,445,463
Benicia	4,338,896
Dixon	3,309,517
Fairfield	10,587,668
Rio Vista	630,521
Suisun	600,916
Vacaville	10,871,703
Vallejo	7,780,761
Total	39,565,446

Jurisdiction	Revenue distributed
1	2
Sonoma County	9,965,427
Cloverdale	410,816
Cotati	1,124,049
Healdsburg	2,348,001
Petaluma	6,640,709
Rohnert Park	4,610,189
Santa Rosa	19,721,827
Sebastopol	1,004,647
Sonoma	1,582,082
Windsor	2,252,318
Total	49,660,065
Stanislaus County	11,629,578
Ceres	3,252,821
Hughson	316,444
Modesto	18,859,082
Newman	298,335
Oakdale	1,955,920
Patterson	1,020,334
Riverbank	1,772,961
Turlock	7,521,061
Waterford	269,199
Total	46,895,735
Sutter County	1,854,170
Live Oak	172,637
Yuba City	7,166,019
Total	9,192,826
Tehama County	1,087,621
Corning	1,734,522
Red Bluff	1,841,481
Tehama[b]	556
Total	4,664,179
Trinity County	644,788
Tulare County	6,354,623
Dinuba	4,896,454
Exeter	455,784
Farmersville	273,580
Lindsay	460,768
Porterville	3,330,334
Tulare	5,407,392
Visalia	14,577,032
Woodlake	173,957
Total	35,929,925

Jurisdiction	Revenue distributed
1	2
Tuolumne County	2,569,159
Sonora	1,536,590
Total	4,105,749
Ventura County	5,435,869
Camarillo	9,269,060
Fillmore[c]	–
Moorpark	2,490,815
Ojai	764,707
Oxnard	15,957,431
Port Hueneme	625,124
Santa Paula	1,386,971
Simi Valley	10,664,779
Thousand Oaks	17,961,525
Ventura	13,448,579
Total	78,004,859
Yolo County	2,022,927
Davis	3,764,430
West Sacramento	10,003,819
Winters	259,296
Woodland	6,541,957
Total	22,592,429
Yuba County	1,873,693
Marysville	1,349,352
Wheatland	145,185
Total	3,368,230
Amounts distributed to:	
City and County of San Francisco	104,430,291
Counties other than San Francisco	360,610,668
Cities other than San Francisco	3,193,495,014
GRAND TOTAL	3,658,535,972

a. Distributions during 2010-11 include the following overpayments to the following jurisdictions which will be deducted from 2011-12 allocations: Blue Lake, $749; Bradbury, $45; Hidden Hills, $194; and Monte Sereno, $212.
b. If overpayments had not been made in prior fiscal years, the distributions in 2010-11 to the following cities would have been higher by the amount shown: Colusa, $56,228; Colusa County, $343,760; Corcoran, $2,147; Etna, $5,828; Firebaugh, $195,472; Hillsborough, $313; Imperial, $306,780; La Habra Heights, $4,282; La Mirada, $1,464; Pittsburg, $130,940; San Joaquin, $353; Tehama, $629; Westmorland, $23,381; and Williams, $60,856.
c. The 2011-12 allocations in the following cities will be reduced by the amount shown for overpayments in prior fiscal years: Colton, $8,923; Fillmore, $2,027,947; and Rolling Hills, $573.
d. During the fiscal year, Eastvale was incorporated as a city; its sales tax ordinance went into effect on January 1, 2011; it received sales tax distributions for four months during 2010-11.

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

Sales and Use Taxes

TABLE 21B—REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX[a], 2010-11

County	Revenue distributed[b]	County	Revenue distributed[b]	County	Revenue distributed[b]
1	2	1	2	1	2
Alameda	$54,993,883	Marin	9,808,206	San Mateo	30,570,495
Alpine	56,538	Mariposa	414,944	Santa Barbara	13,422,862
Amador	909,241	Mendocino	2,762,234	Santa Clara	78,764,519
Butte	6,279,603	Merced	5,482,204	Santa Cruz	6,957,059
Calaveras	690,012	Modoc	186,884	Shasta	6,090,277
Colusa[c]	708,280	Mono	545,879	Sierra	45,614
Contra Costa	30,866,910	Monterey	12,791,064	Siskiyou	1,116,479
Del Norte	516,871	Napa	5,850,090	Solano	13,241,571
El Dorado	3,959,166	Nevada	2,581,951	Sonoma	16,611,163
Fresno	25,808,321	Orange	123,116,413	Stanislaus	15,710,308
Glenn	706,708	Placer	15,246,745	Sutter	3,085,689
Humboldt	4,228,450	Plumas	450,966	Tehama	1,558,515
Imperial	5,210,686	Riverside	59,686,075	Trinity	214,911
Inyo	785,053	Sacramento	43,010,700	Tulare	12,022,082
Kern	29,715,244	San Benito	1,166,218	Tuolumne	1,392,288
Kings	3,036,199	San Bernardino	63,333,971	Ventura	26,289,532
Lake	1,206,587	San Diego	106,760,708	Yolo	7,545,660
Lassen	547,863	San Francisco	34,837,006	Yuba	1,124,734
Los Angeles	297,279,559	San Joaquin	19,452,878		
Madera	3,024,078	San Luis Obispo	9,296,643	Total	$1,223,074,789

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 $15,525,660 and the Business and Transportation Agency's administrative charge of $941,230
c. If overpayments had not been made in prior fiscal years; the distributions in 2010-11 to the following counties would have been higher by the amount shown: Colusa County, $153,157.

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

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2010-11

District	Rate (%)	Effective dates Start	Effective dates End	Jurisdiction	Revenue distributed[a]
1	2	3	4	5	6
COUNTY DISTRICTS					
Alameda County Essential Health Care Services	.50	7/01/04	6/30/19	Alameda County	$102,960,382
Alameda County Transportation Improvement Authority	.50	4/01/02	3/31/22	Alameda County	102,979,113
Amador County Fire Protection and Emergency Medical Services	.50	4/01/09	None	Amador County	2,150,147
Bay Area Rapid Transit District[c]	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	241,109,821
Contra Costa Transportation Authority	.50	4/01/89	3/31/34	Contra Costa County	64,145,305
Fresno County Public Library	.125	4/01/99	3/31/13	Fresno County	12,423,672
Fresno County Transportation Authority	.50	7/01/87	6/30/27	Fresno County	51,566,725
Fresno County Zoo Authority	.10	4/01/05	3/31/15	Fresno County	9,811,839
Imperial County Local Transportation Authority	.50	4/01/90	3/31/50	Imperial County	11,519,827
Inyo County Rural Counties	.50	10/01/88	None	Inyo County	1,746,076
Los Angeles County Metro Transportation Authority	.50	7/01/09	6/30/39	Los Angeles County	589,852,752
Los Angeles County Transportation Commission	.50	7/01/82	None	Los Angeles County	592,057,370
Los Angeles County Transportation Commission	.50	4/01/91	None	Los Angeles County	592,106,945
Madera County 2006 Transportation Authority	.50	4/01/07	3/31/27	Madera County	6,939,324
Marin County Transportation Authority	.50	4/01/05	3/31/25	Marin County	19,846,501
Mariposa County Health Care	.50	4/01/05	3/31/25	Mariposa County	1,027,570
Napa County Flood Protection Authority	.50	7/01/98	6/30/18	Napa County	12,721,801
Nevada County Public Library	.125	10/01/98	9/30/18	Nevada County	1,379,344
Orange County Transportation Authority	.50	4/01/91	3/31/41	Orange County	230,950,534
Riverside County Transportation Commission	.50	7/01/89	6/30/39	Riverside County	121,387,785
Sacramento Transportation Authority	.50	4/01/89	3/31/39	Sacramento County	85,803,021
San Bernardino County Transportation Authority	.50	4/01/90	3/31/40	San Bernardino County	115,603,079
San Diego County Regional Transportation Commission	.50	4/01/88	3/31/48	San Diego County	221,304,014
San Francisco County Public Finance Authority	.25	10/01/93	None	City and County of San Francisco	36,513,994
San Francisco County Transportation Authority	.50	4/01/90	None	City and County of San Francisco	73,830,235
San Joaquin County Transportation Authority	.50	4/01/91	3/31/41	San Joaquin County	38,815,318
San Mateo County Transit District	.50	7/01/82	None	San Mateo County	62,547,501
San Mateo County Transportation Authority	.50	1/01/89	12/31/33	San Mateo County	62,549,318
Santa Barbara County Local Transportation Authority	.50	4/01/90	3/31/40	Santa Barbara County	28,845,053
Santa Clara County General Fund[b]	–	4/01/97	3/31/06	Santa Clara County	558,707
Santa Clara County Transit District	.50	10/01/76	None	Santa Clara County	151,058,702
Santa Clara County Valley Transportation Authority	.50	4/01/06	3/31/36	Santa Clara County	150,538,269
Santa Cruz County Public Library	.25	4/01/97	None	Santa Cruz County	7,312,686
Santa Cruz Metropolitan Transit District	.50	1/01/79	None	Santa Cruz County	14,798,554
Solano County Public Library	.125	10/01/98	9/30/14	Solano County	6,129,513
Sonoma County Agricultural Preservation and Open Space District[g]	.25	4/01/11	3/31/31	Sonoma County	992,762
Sonoma County Open Space Authority[b]	.25	4/01/91	3/31/11	Sonoma County	15,170,222
Sonoma County Transportation Authority	.25	4/01/05	3/31/25	Sonoma County	16,311,452
Sonoma-Marin Area Rail Transit District	.25	4/01/09	3/31/29	Marin and Sonoma counties	25,901,743
Stanislaus County Public Library	.125	7/01/95	6/30/13	Stanislaus County	7,231,686
Tulare County Transportation Authority	.50	4/01/07	3/31/37	Tulare County	22,963,410
Total for county districts					$3,913,462,072

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2010-11—Continued

District	Rate (%)	Effective dates Start	Effective dates End	Jurisdiction City (County)	Revenue distributed[a]
1	2	3	4	5	6
CITY DISTRICTS					
City of Arcata	.75	4/01/09	3/31/29	Arcata (Humboldt County)	$1,726,947
City of Arroyo Grande	.50	4/01/07	None	Arroyo Grande (San Luis Obispo County)	1,690,549
City of Arvin	1.00	4/01/09	None	Arvin (Kern County)	708,443
City of Avalon Municipal Hospital and Clinic District	.50	10/01/00	None	Avalon (Los Angeles County)	396,690
Calexico General Fund[g]	.50	10/01/10	9/30/30	Calexico (Imperial County)	1,058,909
City of Campbell Vital City Services, Maintenance and Protection[f]	.25	4/01/09	None	Campbell (Santa Clara County)	1,836,534
City of Capitola	.25	4/01/05	12/31/17	Capitola (Santa Cruz County)	849,190
City of Cathedral City[g]	1.00	10/01/10	9/30/15	Cathedral City (Riverside County)	2,222,912
City of Ceres Public Safety	.50	4/01/08	None	Ceres (Stanislaus County)	2,007,707
City of Clearlake Public Safety	.50	7/01/95	None	Clearlake (Lake County)	698,967
City of Clovis Public Safety[d]	–	4/01/00	9/30/08	Clovis (Fresno County)	13,522
City of Concord[g]	.50	4/01/11	3/31/16	Concord (Contra Costa County)	658,850
City of Cotati[g]	.50	10/01/10	9/30/15	Cotati (Sonoma County)	382,207
City of Davis General Revenue	.50	7/01/04	12/31/16	Davis (Yolo County)	2,840,932
City of Del Rey Oaks	1.00	4/01/07	3/31/17[r]	Del Rey Oaks (Monterey County)	350,558
City of Delano	1.00	4/01/08	3/31/18	Delano (Kern County)	3,656,613
City of Dinuba Police and Fire Protection	.75	4/01/06	None	Dinuba (Tulare County)	1,937,562
City of El Cajon Public Safety Facilities	.50	4/01/05	3/31/15	El Cajon (San Diego County)	7,520,275
City of El Cajon Service Preservation[f]	.50	4/01/09	3/31/29	El Cajon (San Diego County)	7,210,133
City of El Cerrito[g]	.50	4/01/11	3/31/18	El Cerrito (Contra Costa County)	79,868
City of El Cerrito Street Improvements	.50	7/01/08	None	El Cerrito (Contra Costa County)	1,392,886
City of El Monte[f]	.50	4/01/09	3/31/14	El Monte (Los Angeles County)	3,243,375
City of Eureka	.25	4/01/09	None	Eureka (Humboldt County)	1,806,337
City of Eureka Supplemental[g]	.50	4/01/11	3/31/16	Eureka (Humboldt County)	210,917
City of Farmersville	.50	4/01/05	None	Farmersville (Tulare County)	239,899
City of Fort Bragg Maintain City Streets	.50	1/01/05	12/31/14	Fort Bragg (Mendocino County)	723,011
City of Galt Public Safety	.50	4/01/09	None	Galt (Sacramento County)	859,759
City of Grover Beach	.50	4/01/07	None	Grover Beach (San Luis Obispo County)	509,373
City of Gustine Community Enhancement to Services	.50	4/01/10	None	Gustine (Merced County)	145,846
City of Hollister	1.00	4/01/08	3/31/13	Hollister (San Benito County)	3,371,161
City of Inglewood Vital City Services	.50	4/01/07	None	Inglewood (Los Angeles County)	4,979,210
City of La Habra	.50	4/01/09	12/31/28	La Habra (Orange County)	3,861,845
City of La Mesa	.75	4/01/09	3/31/29	La Mesa (San Diego County)	6,854,954
City of Lakeport	.50	4/01/05	None	Lakeport (Lake County)	626,152
City of Los Banos Public Safety	.50	4/01/05	None	Los Banos (Merced County)	1,660,960
City of Mammoth Lakes Parks, Recreation and Trails	.50	10/01/08	None	Mammoth Lakes (Mono County)	967,579
City of Manteca Public Safety	.50	4/01/07	None	Manteca (San Joaquin County)	3,904,988
City of Marina[g]	1.00	4/01/11	3/31/16	Marina (Monterey County)	113,962
City of Merced	.50	4/01/06	3/31/26	Merced (Merced County)	4,714,043
City of Montclair	.25	4/01/05	None	Montclair (San Bernardino County)	1,781,954
City of Morro Bay	.50	4/01/07	None	Morro Bay (San Luis Obispo County)	752,325
City of National City	1.00	10/01/06	9/30/16	National City (San Diego County)	8,647,093
City of Nevada City Street Improvements	.50	4/01/07	3/31/23	Nevada City (Nevada County)	523,734
City of Novato[g]	.50	4/01/11	3/31/16	Novato (Marin County)	207,126
City of Oxnard Vital Services	.50	4/01/09	3/31/29	Oxnard (Ventura County)	10,255,353
City of Pacific Grove	1.00	10/01/08	None	Pacific Grove (Monterey County)	1,523,046
City of Pico Rivera	1.00	4/01/09	None	Pico Rivera (Los Angeles County)	6,671,984
City of Pinole	.50	4/01/07	None	Pinole (Contra Costa County)	1,532,568
City of Pismo Beach	.50	10/01/08	3/31/14	Pismo Beach (San Luis Obispo County)	1,100,201
City of Placerville Public Safety	.25	4/01/99	None	Placerville (El Dorado County)	760,738
City of Placerville Special[g]	.25	4/01/11	3/31/41	Placerville (El Dorado County)	47,854
City of Point Arena	.50	4/01/04	None	Point Arena (Mendocino County)	50,385
City of Port Hueneme	.50	4/01/09	None	Port Hueneme (Ventura County)	665,507
City of Porterville Public Safety, Police and Fire Protection	.50	4/01/06	None	Porterville (Tulare County)	2,617,561
City of Reedley Public Safety	.50	7/01/08	None	Reedley (Fresno County)	830,795
City of Richmond	.50	4/01/05	None	Richmond (Contra Costa County)	5,900,347
City of Rohnert Park[g]	.50	10/01/10	9/30/15	Rohnert Park (Sonoma County)	1,543,106
City of Salinas	.50	4/01/06	3/31/16	Salinas (Monterey County)	9,232,458
City of San Bernardino	.25	4/01/07	3/31/22	San Bernardino (San Bernardino County)	5,613,595
City of San Juan Bautista	.75	4/01/05	None	San Juan Bautista (San Benito County)	251,644
City of San Leandro[g]	.25	4/01/11	3/31/18	San Leandro (Alameda County)	264,206
City of San Luis Obispo	.50	4/01/07	3/31/15	San Luis Obispo (San Luis Obispo County)	5,582,531
City of San Mateo	.25	4/01/10	3/31/18	San Mateo (San Mateo County)	3,731,865
City of San Rafael	.50	4/01/06	3/31/16	San Rafael (Marin County)	6,030,303
City of Sand City General Purpose	.50	4/01/05	None	Sand City (Monterey County)	995,052

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2010-11—Concluded

District	Rate (%)	Effective dates Start	Effective dates End	Jurisdiction City (County)	Revenue distributed[a]
1	2	3	4	5	6
CITY DISTRICTS					
City of Sanger Public Safety	.75	7/01/08	6/30/18	Sanger (Fresno County)	$1,454,321
City of Santa Cruz[d]	–	7/01/04	3/31/07	Santa Cruz (Santa Cruz County)	2,337
City of Santa Cruz Replacement	.50	4/01/07	None	Santa Cruz (Santa Cruz County)	4,669,190
City of Santa Monica[g]	.50	4/01/11	None	Santa Monica (Los Angeles County)	739,499
City of Santa Rosa 2010[g]	.25	4/01/11	3/31/19	Santa Rosa (Sonoma County)	103,048
City of Santa Rosa Public Safety	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	6,497,183
City of Scotts Valley[d]	–	4/01/06	3/31/09	Scotts Valley (Santa Cruz County)	12,949
City of Scotts Valley[d]	.25	4/01/09	3/31/11	Scotts Valley (Santa Cruz County)	441,062
City of Seaside	1.00	7/01/08	None	Seaside (Monterey County)	2,694,620
City of Sebastopol Community	.25	4/01/05	None	Sebastopol (Sonoma County)	468,784
City of Selma Public Safety	.50	4/01/08	None	Selma (Fresno County)	1,183,484
City of Sonora	.50	1/01/05	None	Sonora (Tuolumne County)	1,445,312
City of South El Monte Vital City Services Protection[g]	.50	4/01/11	None	South El Monte (Los Angeles County)	114,681
City of South Gate	1.00	10/01/08	None	South Gate (Los Angeles County)	5,301,397
City of South Lake Tahoe	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	1,832,844
City of Stockton Public Safety	.25	4/01/05	None	Stockton (San Joaquin County)	7,599,212
City of Tracy[g]	.50	4/01/11	3/31/16	Tracy (San Joaquin County)	269,851
City of Trinidad	.75	4/01/09	3/31/13	Trinidad (Humboldt County)	103,075
Town of Truckee Road Maintenance	.50	10/01/98	12/31/28	Truckee (Nevada County)	1,536,733
City of Tulare	.50	4/01/06	None	Tulare (Tulare County)	3,860,194
City of Ukiah	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	2,116,568
City of Union City[g]	.50	4/01/11	3/31/15	Union City (Alameda County)	247,945
City of Visalia Public Safety	.25	7/01/04	None	Visalia (Tulare County)	4,431,155
City of Vista	.50	4/01/07	3/31/37	Vista (San Diego County)	5,727,394
City of Watsonville	.25	4/01/07	None	Watsonville (Santa Cruz County)	1,332,665
City of West Sacramento	.50	4/01/03	3/31/13	West Sacramento (Yolo County)	4,640,158
City of Wheatland[g]	.50	4/01/11	3/31/21	Wheatland (Yuba County)	5,260
City of Williams[e]	.50	4/01/07	3/31/13	Williams (Colusa County)	424,289
City of Willits City Road System	.50	10/01/03	None	Willits (Mendocino County)	699,285
City of Woodland	.50	10/01/06	9/30/18	Woodland (Yolo County)	3,814,923
City of Woodland General Revenue[d]	–	7/01/00	6/30/06	Woodland (Yolo County)	3,599
City of Woodland Supplemental[g]	.25	10/01/10	9/30/14	Woodland (Yolo County)	1,019,727
Total for city districts					$219,939,697
Grand total					$4,133,401,769

a. These are actual payments to the transactions and use tax districts and exclude administrative charges of $50,090,200.
b. The 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; and the 1/4-percent Sonoma County Open Space Authority tax expired March 31, 2011, but the districts continue to receive distributions for taxes incurred prior to those dates.
c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2010-11, BART received direct distributions of $180,819,206 and $60,290,615 were distributed for MTC as follows: Alameda-Contra Costa Transit District, $30,145,307; and San Francisco Municipal Railway, $30,145,307.
d. The 3/10-percent City of Clovis Public Safety tax expired September 30, 2008; the 1/4-percent City of Santa Cruz tax expired March 31, 2007; the 1/2-percent City of Scotts Valley tax expired March 31, 2009; the succeeding 1/2-percent City of Scotts Valley tax expired March 31, 2011; and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.
e. Distributions during 2010-11 include overpayments for the following transactions and use taxes which will be deducted from 2011-12 allocations: City of Williams, $244.
f. If overpayments had been made in the prior fiscal year, the distributions in 2010-11 for the following transactions and use taxes would have been higher by the amount shown: City of Campbell Vital City Services, Maintenance and Protection, $8,191; City of El Cajon Service Preservation, $277,851; and City of El Monte, $26,051.
g. During the fiscal year, transactions and use taxes went into effect in 19 districts. The number of months of tax distributions they received during 2010-11 were as follows:
Effective October 1, 2010, 7 months;
Effective April 1, 2011, 1 month
r. Revised.

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

In addition to the districts that received distributions during 2010-11, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Alameda County Transportation Authority, 1/2-percent, April 1, 1987, to March 31, 2002, 2008-09; Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99; Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96; Madera County Transportation Authority, 1/2-percent, October 1, 1990, to September 30, 2005, 2005-06; Mariposa County Healthcare Authority, 1/2-percent, July 1, 2000, to June 30, 2004, 2005-06; Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93; San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00; San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99; San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92; San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94; Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03; Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991, to March 31, 1997, 2006-07; Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81; Tulare County, 1/2-percent, October 1, 1995, to December 31, 1997, 2009-10;

City of Calexico Heffernan Memorial Hospital District, 1/2-percent, October 1, 1992, to March 31, 2006, 2009-10; City of Laguna Beach Temporary, 1/2-percent, July 1, 2006, to June 30, 2009, 2009-10; City of Santa Cruz, 1/4-percent, July 1, 2004, to March 31, 2007, 2007-08; City of Sebastopol General Revenue, 1/8-percent, April 1, 2003, to March 31, 2005, 2005-06; City of Trinidad General Revenue, 1-percent, October 1, 2004 to December 31, 2008, 2009-10.

Sales and Use Taxes

TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2010-11

Fiscal year	Net amount distributed (In thousands)				Administrative cost rate per $100 collected[d]	Administrative charge[e] (In thousands)
	County transportation tax[a]	Local sales tax[b]		Total		
		To counties[c]	To cities			
1	2	3	4	5	6	7
2010-11	$1,223,075	$465,041	$3,193,495	$4,881,611	$1.33	$65,848
2009-10	1,135,926	430,972	2,979,114	4,546,011	1.30	59,775
2008-09	1,265,048	499,387	3,294,752	5,059,188	1.18	60,186
2007-08	1,397,592	533,847	3,660,785	5,592,224	1.11	62,520
2006-07	1,412,926	534,165	3,696,800	5,643,892	1.02	58,377
2005-06	1,390,771	521,208	3,660,545	5,572,524	.78	43,687
2004-05	1,268,109	496,304[f]	3,555,165[f]	5,319,578	.82	44,086
2003-04	1,182,971	574,814	4,150,279	5,908,063	.82	48,925
2002-03	1,118,317	561,248	3,912,535	5,592,100	.86	48,761
2001-02	1,095,008	555,051	3,832,634	5,482,693	.91	50,400
2000-01	1,127,750	587,045	3,926,845	5,641,639	.84	47,775
1999-00	1,024,043	538,757	3,565,578	5,128,378	.87	44,995
1998-99	917,197	483,340	3,187,403	4,587,941	.96	44,459
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[g]	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[h]	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[i]	205,435	261,221[i]	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[j]	1.50	3,348
1958-59		44,835	144,968	189,803[k]	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.

For footnotes, see page A-38.

TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2010-11—Concluded

a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to $16,466,890 in 2010-11.
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. Effective July 1, 2004, the local sales tax was lowered from 1 percent to 3/4 percent.
g. Includes advances and payments for only ten months.
h. 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.
i. 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.
j. 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.
k. Includes the $3,825,750 discussed in the previous footnote.

TABLE 22B—SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969-70 TO 2010-11
(In thousands of dollars)

Fiscal year	Net amount distributed	Administrative charge
1	2	3
2010-11	$4,133,402	$50,090
2009-10	3,716,621	48,516
2008-09	3,572,935	43,649
2007-08	3,923,989	39,768
2006-07	3,862,168	37,135
2005-06	3,711,763	43,410
2004-05	3,310,416	41,973
2003-04	3,015,938	37,739
2002-03	2,863,387	34,497
2001-02	2,845,398	34,327
2000-01	3,003,030	36,356
1999-00	2,689,865	33,652
1998-99	2,435,226	33,064
1997-98	2,309,654	36,711
1996-97	2,041,272	36,403
1995-96	1,932,793	37,487
1994-95	1,893,014	37,816
1993-94	1,791,920	38,441
1992-93	1,807,455	25,162
1991-92	1,814,025	25,330
1990-91	1,430,884	21,517
1989-90	1,229,273	18,817
1988-89	932,513	14,103
1987-88	735,405	10,808
1986-87	617,816	9,077
1985-86	590,066	9,723
1984-85	495,958	8,197
1983-84	445,738	7,331
1982-83	349,385	5,233
1981-82	142,505	2,252
1980-81	114,621	2,061
1979-80	119,728	1,911
1978-79	87,103	1,587
1977-78	80,680	1,404
1976-77	60,176	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	1,333
1969-70	1,570	298

NOTE: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.

Sales and Use Taxes

TABLE 23A—LOCAL SALES AND USE TAX RATES IMPOSED BY CALIFORNIA CITIES ON JULY 1, 2011

County	City rate[a]	Cities
1	2	3
Alameda	1.00	Dublin/Livermore/San Leandro
	.95	All other cities
Alpine	–	No incorporated cities
Amador	1.00	All cities
Butte	.95	Chico
	1.00	All other cities
Calaveras	.95	Angels Camp
Colusa	1.00	All cities
Contra Costa	1.00	Oakley
	.975	All other cities
Del Norte	1.00	Crescent City
El Dorado	1.00	All cities
Fresno	.9463	Fresno
	.95	Clovis/Coalinga/Firebaugh/Fowler/ Kerman/ Kingsburg/ Reedley/Sanger/Selma
	.98	Mendota
	1.00	All other cities
Glenn	1.00	All cities
Humboldt	1.00	All cities
Imperial	1.00	All cities
Inyo	1.00	Bishop
Kern	1.00	All cities
Kings	.95	Hanford
	.98	All other cities
Lake	1.00	All cities
Lassen	.95	Susanville
Los Angeles	1.00	All cities
Madera	.92	Chowchilla
	.94	Madera
Marin	1.00	All cities
Mariposa	–	No incorporated 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	All cities
Nevada	1.00	All cities
Orange	1.00	All cities
Placer	1.00	All cities
Plumas	.95	Portola
Riverside	1.00	All cities
Sacramento	1.00	All cities
San Benito	1.00	All cities
San Bernardino	1.00	All cities
San Diego	1.00	All cities
San Francisco	1.00	–
San Joaquin	1.00	All cities
San Luis Obispo	1.00	All cities
San Mateo	.95	All cities
Santa Barbara	.50	Goleta
	1.00	All other cities
Santa Clara	1.00	All cities
Santa Cruz	1.00	All cities
Shasta	1.00	All cities
Sierra	.95	Loyalton
Siskiyou	1.00	All cities
Solano	1.00	All cities
Sonoma	1.00	Windsor
	.975	All other cities
Stanislaus	.95	Ceres/Modesto/Oakdale/Turlock
	.995	Patterson/Riverbank
	1.00	All other cities
Sutter	1.00	All cities
Tehama	.90	Corning/Red Bluff
	1.00	Tehama
Trinity	–	No incorporated cities
Tulare	.95	All cities
Tuolumne	.87	Sonora
Ventura	1.00	Ojai
	.967	All other cities
Yolo	1.00	All cities
Yuba	1.00	All cities

a. Each city's tax rate is credited against the county's one percent tax.

Sales and Use Taxes

TABLE 23B—SALES AND USE TAX RATES[a], BY COUNTY, ON JULY 1, 2011
(Includes state, local, and special district taxes)

Jurisdiction	Tax rate
1	2
Alameda County	8.75
San Leandro	9.00
Union City	9.25
Alpine County	7.25
Amador County	7.75
Butte County	7.25
Calaveras County	7.25
Colusa County	7.25
Williams	7.75
Contra Costa County	8.25
Concord	8.75
El Cerrito	9.25
Pinole	8.75
Richmond	8.75
Del Norte County	7.25
El Dorado County	7.25
Placerville	7.75
South Lake Tahoe	7.75
Fresno County	7.975
Reedley	8.475
Sanger	8.725
Selma	8.475
Glenn County	7.25
Humboldt County	7.25
Arcata	8.00
Eureka	8.00
Trinidad	8.00
Imperial County	7.75
Calexico	8.25
Inyo County	7.75
Kern County	7.25
Arvin	8.25
Delano	8.25
Kings County	7.25
Lake County	7.25
Clearlake	7.75
Lakeport	7.75
Lassen County	7.25
Los Angeles County	8.75
Avalon	9.25
El Monte	9.25
Inglewood	9.25
Pico Rivera	9.75
Santa Monica	9.25
South El Monte	9.25
South Gate	9.75
Madera County	7.75
Marin County	8.00
Novato	8.50
San Rafael	8.50
Mariposa County	7.75
Mendocino County	7.25
Fort Bragg	7.75
Point Arena	7.75
Ukiah	7.75
Willits	7.75
Merced County	7.25
Gustine	7.75
Los Banos	7.75
Merced	7.75
Modoc County	7.25
Mono County	7.25
Mammoth Lakes	7.75
Monterey County	7.25
Del Rey Oaks	8.25
Marina	8.25
Pacific Grove	8.25
Salinas	7.75
Sand City	7.75
Seaside	8.25
Napa County	7.75
Nevada County	7.375
Nevada City	7.875
Truckee	7.875
Orange County	7.75
La Habra	8.25
Placer County	7.25
Plumas County	7.25
Riverside County	7.75
Cathedral City	8.75
Sacramento County	7.75
Galt	8.25
San Benito County	7.25
Hollister	8.25
San Juan Bautista	8.00
San Bernardino County	7.75
Montclair	8.00
San Bernardino	8.00
San Diego County	7.75
El Cajon	8.75
La Mesa	8.50
National City	8.75
Vista	8.25
City and County of San Francisco	8.50
San Joaquin County	7.75
Manteca	8.25
Stockton	8.00
Tracy	8.25
San Luis Obispo County	7.25
Arroyo Grande	7.75
Grover Beach	7.75
Morro Bay	7.75
Pismo Beach	7.75
San Luis Obispo	7.75
San Mateo County	8.25
San Mateo	8.50
Santa Barbara County	7.75
Santa Clara County	8.25
Campbell	8.50
Santa Cruz County	8.00
Capitola	8.25
Santa Cruz	8.50
Scotts Valley	8.00
Watsonville	8.25
Shasta County	7.25
Sierra County	7.25
Siskiyou County	7.25
Solano County	7.375
Sonoma County	8.00
Cotati	8.50
Rohnert Park	8.50
Santa Rosa	8.50
Sebastopol	8.25
Stanislaus County	7.375
Ceres	7.875
Sutter County	7.25
Tehama County	7.25
Trinity County	7.25
Tulare County	7.75
Dinuba	8.50
Farmersville	8.25
Porterville	8.25
Tulare	8.25
Visalia	8.00
Tuolumne County	7.25
Sonora	7.75
Ventura County	7.25
Oxnard	7.75
Port Hueneme	7.75

TABLE 23B—SALES AND USE TAX RATES[a], BY COUNTY, ON JULY 1, 2011-Concluded
(Includes state, local, and special district taxes)

Jurisdiction	Tax rate	Jurisdiction	Tax rate
1	2	1	2
Yolo County	7.25	Yuba County	7.25
Davis	7.75	Wheatland	7.75
West Sacramento	7.75		
Woodland	8.00		

Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2010-11

	Gasoline					Jet fuel tax	
Fiscal year	Taxable distributions (In thousands of gallons)	Tax rate[a] as of July 1	Revenue[b] (In thousands)	Refunds (In thousands)	Taxpayers[c] on June 30	Taxable distributions (In thousands of gallons)	Revenue[b] (In thousands)
1	2	3	4	5	6	7	8
2010-11	14,740,132	$.353	$5,203,521[a]	$5,040	47	121,689	$2,384
2009-10	14,819,049	.18	2,668,891	3,314	48	120,862	2,252
2008-09	14,823,806	.18	2,678,003	4,080	46	122,836	2,492
2007-08	15,382,454	.18	2,804,134	5,097	46	148,556	3,065
2006-07	15,807,959	.18	2,845,623	5,285	47	149,711	3,042
2005-06	15,873,744	.18	2,871,962	2,839	51	149,197	3,118
2004-05	15,914,755	.18	2,862,296	3,880	37	144,266	2,569
2003-04	15,926,570	.18	2,868,133	4,315	55	135,686	2,189
2002-03	15,530,493	.18	2,825,923	6,140	50	122,646	2,429
2001-02	15,236,683[d]	.18	2,771,406[d]	15,719[d]	48[d]	120,183	2,447
2000-01	14,870,292	.18	2,700,248	22,868	51	133,204	2,726
1999-00	14,715,765	.18	2,623,631	26,712	66	114,452	2,536
1998-99	14,224,772	.18	2,595,479	17,390	59	94,512	1,917
1997-98	13,926,011	.18	2,497,810	24,181	62	88,284	1,799
1996-97	13,720,332	.18	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	.18	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	.18	2,394,107[e]	24,206	106	66,589	1,308
1993-94	13,240,338	.17[e]	2,320,234[e]	60,157	111	63,197	1,245
1992-93	13,166,370	.16[e]	2,171,720[e]	27,548	119	65,174	1,296
1991-92	13,106,435	.15[e]	2,028,395[e]	33,580	132	59,162	1,254
1990-91	13,253,569	.09[e]	1,869,839[e]	29,794	139	57,311	1,203
1989-90	13,501,629	.09	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	.09	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	.09	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	.09	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	.09	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	.09	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	.09	1,027,740[f]	19,086	154	41,025	845
1982-83	10,941,848	.07[f]	877,130[f]	17,139	145	37,471	703
1981-82	11,015,230	.07	770,628[g]	27,572[g]	131	40,435	860
1980-81	11,185,862	.07	787,106	25,987	102	43,713	891
1979-80	11,316,801	.07	800,012	24,451	94	50,225	988
1978-79	11,916,829	.07	835,947	21,716	77	46,422	915
1977-78	11,571,520	.07	810,020	18,866	76	34,469	692
1976-77	10,995,557	.07	769,978	15,755	84	27,445	551
1975-76	10,530,404	.07	737,100	14,802	77	23,583	474
1974-75	10,141,120	.07	709,899	13,347	72	20,494	411
1973-74	10,019,253	.07	701,400	15,271	49	19,324	390
1972-73	10,223,805	.07	715,683	15,244	49	17,941	360
1971-72	9,748,850	.07	682,482	13,393	48	14,463	292
1970-71	9,232,664	.07	646,312	13,401	58	12,043	245
1969-70	8,939,785	.08[h]	641,268[h]	13,437	52	8,057[i]	163[i]
1968-69	8,494,055	.07	601,783[h]	14,596	53		
1967-68	8,057,505	.07	564,038	14,012	63		
1966-67	7,649,738	.07	535,488	15,560	59		
1965-66	7,385,411	.08[j]	529,819[j]	17,234	63		
1964-65	7,041,337	.07	510,954[j]	15,981	61		
1963-64	6,732,890	.06[k]	454,126[k]	14,680	63		
1962-63	6,331,380	.06	379,883	14,846	71		
1961-62	5,995,532	.06	359,739	15,361	81		
1960-61	5,794,324	.06	347,668	17,268	80		

Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2010-11—Concluded

	Gasoline					Jet fuel tax	
Fiscal year	Taxable distributions (In thousands of gallons)	Tax rate[a] as of July 1	Revenue[b] (In thousands)	Refunds (In thousands)	Taxpayers[c] on June 30	Taxable distributions (In thousands of gallons)	Revenue[b] (In thousands)
1	2	3	4	5	6	7	8
1959-60	5,626,387[l]	.06	337,588[l]	20,814	89		
1958-59	5,404,848	.06	324,295	21,410	88		
1957-58	5,117,693	.06	307,038	20,531	94		
1956-57	4,932,752	.06	295,982	20,786	100		
1955-56	4,734,064	.06	284,152	21,516	100		
1954-55	4,424,151	.06	265,576	26,192	102		
1953-54	4,255,309	.06[m]	255,305[m]	26,088	88		
1952-53	4,156,557	.045	187,047	19,175	90		
1951-52	3,878,273	.045	174,527	19,595	100		
1950-51	3,589,902	.045	161,551	15,339	112		
1949-50	3,342,257	.045	150,402		115		
1948-49	3,259,569	.045	146,681		95		
1947-48	3,098,019	.045[n]	139,411[n]		104		
1946-47	2,843,338	.03	85,300		110		
1945-46	2,366,539	.03	70,996		110		
1944-45	1,740,568	.03	52,217		112		
1943-44	1,672,143	.03	50,164		112		
1942-43	1,698,646	.03	50,959		118		
1941-42	2,071,010	.03	62,130		127		
1940-41	1,985,285	.03	59,559		139		
1939-40	1,854,054	.03	55,622		138		
1938-39	1,756,518	.03	52,696		136		
1937-38	1,719,722	.03	51,592		139		
1936-37	1,686,428	.03	50,087		179		
1935-36	1,577,360	.03	48,848		116		
1934-35	1,344,179	.03	39,922		104		
1933-34	1,352,961	.03	40,183		83		
1932-33	1,297,028	.03	38,522		75		
1931-32	1,377,715	.03	40,918		88		
1930-31	1,418,857	.03	42,140		92		
1929-30	1,300,266	.03	38,618		87		
1928-29	1,160,155	.03	34,457		84		
1927-28	1,065,068	.02[o]	30,693[o]		61		
1926-27	967,168	.02	19,150		84		
1925-26	858,936	.02	17,007		93		
1924-25	758,592	.02	15,020		63		
1923-24	500,882	.02[p]	9,917[p]		84		

a. Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of $16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The BOE is required to adjust the tax rate annually effective July 1 so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged. The tax rate for aviation gasoline remains 18 cents per gallon.

b. Includes self-assessed taxes, tax deficiencies, and interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.

c. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2010, there were 84 suppliers who incurred no tax liabilities.

d Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.

e. 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 (floor stock) 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.

f. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) 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.

g. 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.

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 $7.2 million from distributions during the 1968-69 fiscal year and $15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed.

i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.

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 in the northwestern part of the state. This levy raised $18.2 million from distributions during the 1964-65 fiscal year (excluding the storage [floor stock] tax of $1,108,000, including interest and penalties) and $12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of $1,131,000).

k. 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 (floor stock) tax imposed at the time of the rate increase are not included; these amounted to $1,125,267, including interest and penalties.

l. 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 Tables 25A and 25B.)

m. 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 (floor stock) tax imposed at the time of the rate increase are not included; these amounted to $1,071,000, including interest and penalties.

n. 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 (floor stock) tax imposed at the time of the rate increase are not included; these amounted to $680,000, including interest and penalties.

o. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.

p. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

Fuel (Excise) Taxes

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2010-11
(Taxable volume in thousands)

Fiscal year	Diesel[a] (In gallons)	Alternative Fuels			
		LPG[b] (In gallons)	Alcohol[c] (In gallons)	Kerosene[a] (In gallons)	CNG[d] (In cubic feet)
1	2	3	4	5	6
2010-11	2,564,018	26,823	2,254	8	9,533,728
2009-10	2,587,828	25,574	1,353	12	8,789,061
2008-09	2,683,711	18,673	949	7	8,445,623
2007-08	2,984,774	18,109	1,193	58	8,630,712
2006-07	3,075,583	18,523	77	35	6,980,258
2005-06	2,944,034	21,444	116	24	7,315,950
2004-05	2,887,782	24,555	26	16	4,567,369
2003-04	2,807,061	22,080	38	46	3,419,207
2002-03	2,637,224	14,831	241	13	2,264,298
2001-02	2,663,413	10,962	184	33	2,180,575
2000-01	2,602,395	6,836	97	112	3,574,690
1999-00	2,593,684	9,842	687	41	1,816,964
1998-99	2,349,368	7,948	3,200	87	1,047,553
1997-98	2,350,577	9,269	7,510	175	1,234,730
1996-97	2,254,890	9,606	8,090	426	1,042,480
1995-96	2,152,377[e]	14,489	6,068	314	316,056
1994-95	2,027,334				
1993-94	1,855,445				
1992-93	1,858,835				
1991-92	1,885,446[f]				
1990-91	1,737,380				
1989-90	1,896,896				
1988-89	1,788,790				
1987-88	1,760,684				
1986-87	1,667,829				
1985-86	1,525,237				
1984-85	1,466,586				
1983-84	1,424,584				
1982-83	1,257,607				
1981-82	1,185,620				
1980-81	1,179,810				
1979-80	1,162,560				
1978-79	1,104,046				
1977-78	987,855				
1976-77	915,481				
1975-76	827,487				
1974-75	753,064				
1973-74	770,854				
1972-73	735,380				
1971-72	674,292				
1970-71	615,887				
1969-70	579,903				
1968-69	543,083				
1967-68	477,249				
1966-67	435,900				
1965-66	419,286				
1964-65	387,014				
1963-64	358,995				
1962-63	328,716				
1961-62	306,689				
1960-61	286,429				

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2010-11—Concluded
(Taxable volume in thousands)

Fiscal year	Diesel[a] (In gallons)	Alternative Fuels			
		LPG[b] (In gallons)	Alcohol[c] (In gallons)	Kerosene[a] (In gallons)	CNG[d] (In cubic feet)
1	2	3	4	5	6
1959-60	280,157				
1958-59	267,247				
1957-58	246,711				
1956-57	237,481				
1955-56	226,448				
1954-55	202,406				
1953-54	183,043				
1952-53	174,026				
1951-52	150,683				
1950-51	131,562				
1949-50	103,791				
1948-49	89,341				
1947-48	79,245				
1946-47	71,385				
1945-46	62,946				
1944-45	54,107				
1943-44	46,798				
1942-43	41,765				
1941-42	36,705				
1940-41	26,023				
1939-40	17,549				
1938-39	12,273				
1937-38	8,803				

a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
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 wholesale level to the terminal rack level.
f. 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.

Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2010-11

Fiscal year	Revenue[a] (In thousands)				Tax paid at reduced rate by transit districts[c] (In thousands)	International Fuel Tax Agreement[d] (IFTA) Tax Rate on January 1
	Diesel	Alternative Fuels		Total		
		Per Unit Basis	Flat Rate Basis[b]			
1	2	3	4	5	6	7
2010-11	$488,064	$4,160	$1,049	$493,273	$1,339	$.397
2009-10	500,897	3,103	452	504,453	1,414	.373
2008-09	514,616	2,860	886	518,363	1,522	.437
2007-08	571,719	3,607	644	575,970	1,426	.366
2006-07	578,401	2,163	863	581,427	1,530	.367
2005-06	548,941	2,545	547	552,033	1,368	.330
2004-05	524,551	1,934	823	527,309	1,644	.295
2003-04	508,331	2,090	603	511,024	1,391	.278
2002-03	478,312	1,399	1,032	480,743	1,156	.263
2001-02	483,734	1,294	1,025	486,053	1,377	.282
2000-01	464,812	1,191	785	466,788	1,466	.271
1999-00	470,044	1,105	534	471,683	1,380	.250
1998-99	419,268	884	567	420,719	1,281	.251
1997-98	413,032	1,052	659	414,744	1,304	.263[e]
1996-97	393,936	1,137	634	395,707	1,332	.18
1995-96	341,835[d,f]	1,200	711	343,745	1,308	.18
1994-95	351,265	1,783	543	353,590	1,554	
1993-94	317,272[g]	2,280	587	320,138	935	
1992-93	301,261[g]	2,216	574	304,051	958	
1991-92[h]	282,934[g]	2,125	764	285,823	1,045	
1990-91	234,751[g]	2,186	595	237,531	1,010	
1989-90	164,967	2,179	564	167,709	1,168	
1988-89	155,119	2,099	568	157,785	1,000	
1987-88	151,624	2,196	796	154,615	1,266	
1986-87	144,613	1,464	885	146,962	1,013	
1985-86	132,192	1,622	1,149	134,964	872	
1984-85	126,616	1,864	1,252	129,733	788	
1983-84	122,823	1,810	1,353	125,986	813	
1982-83	94,703[g]	1,776	1,355	97,834	748	
1981-82	78,739	1,664	1,370	81,773	783	
1980-81	79,021	1,426	1,323	81,769	659	
1979-80	77,960	1,039	1,145	80,144	637	
1978-79	73,916	673	941	75,530	624	
1977-78	66,105	640	1,019	67,764	553	
1976-77	61,424	643	1,054	63,121	527	
1975-76	55,402	386	1,067	56,855	507	
1974-75	50,539	202		50,741	395	
1973-74	51,875	289		52,164	382	
1972-73	49,551	290		49,841	354	
1971-72	45,382	599		45,981	330	
1970-71	41,338	813		42,151	338	
1969-70	39,741[i]	755		40,496	320	
1968-69	36,838[i]	774		37,612	311[l]	
1967-68	33,561	814		34,375		
1966-67	30,651	829		31,480		
1965-66	30,186[j]	1,028[j,k]		31,214		
1964-65	28,254[j]	1,211[j]		29,465		
1963-64	25,258	1,274[k]		26,532		
1962-63	23,136	1,187		24,323		
1961-62	21,580	1,291		22,871		
1960-61	20,173	1,446		21,619		

Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2010-11—Concluded

Fiscal year	Revenue[a] (In thousands)				Tax paid at reduced rate by transit districts[c] (In thousands)	International Fuel Tax Agreement[d] (IFTA) Tax Rate on January 1
	Diesel	Alternative Fuels		Total		
		Per Unit Basis	Flat Rate Basis[b]			
1	2	3	4	5	6	7
1959-60	$19,743	$1,094		$20,837		
1958-59	18,812			18,812		
1957-58	17,454			17,454		
1956-57	16,826			16,826		
1955-56	16,018			16,018		
1954-55	14,323			14,323		
1953-54	12,873[g]			12,873		
1952-53	7,946			7,946		
1951-52	6,885			6,885		
1950-51	6,023			6,023		
1949-50	4,764			4,764		
1948-49	4,079			4,079		
1947-48	3,595[g]			3,595		
1946-47	2,171			2,171		
1945-46	1,918			1,918		
1944-45	1,640			1,640		
1943-44	1,417			1,417		
1942-43	1,268			1,268		
1941-42	1,117			1,117		
1940-41	793			793		
1939-40	537			537		
1938-39	373			373		
1937-38	268[g]			268		

a. Includes interest and penalties which amounted to $1,141,000 during the 2010-11 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual 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 2, 3, and 5.
d. 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.
e. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and state sales tax rate was imposed on fuel subject to the interstate user tax.
f. 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 wholesale level to the terminal rack level.
g. 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.
h. 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.
i. 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.
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 July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
m. 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.

Fuel (Excise) Taxes

TABLE 26—UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE, 1989-90 TO 2010-11
(In thousands of dollars)

Fiscal year	Underground Storage Tank Maintenance Fee[a]	Childhood Lead Poisoning Prevention Fee[b]	Oil Spill Prevention and Administration Fee[c] and Oil Spill Response Fee[d]
1	2	3	4
2010-11	$332,346	$19,830	$24,760
2009-10	289,174[e]	27,852	25,325
2008-09	224,158	18,755	26,853
2007-08	243,649	35,544	27,945
2006-07	251,095	9,309	28,070
2005-06	241,567[e]	9,970	28,763
2004-05	217,985[e]	11,904	27,559
2003-04	211,574	13,339	33,198
2002-03	206,767	19,679	20,824
2001-02	202,118	13,987	19,663
2000-01	184,218	11,716	21,257
1999-00	190,153	13,701	18,389
1998-99	189,136	15,134	20,708
1997-98	179,705	10,665	24,104
1996-97	144,493[e]	11,963	23,108
1995-96	117,217[e]	11,528	19,726
1994-95	91,531[e]	11,855	19,794
1993-94	84,159	11,726	19,994
1992-93	83,106	11,200	20,749
1991-92	88,850	835	23,120[f]
1990-91	18,732[e]		64,648[f]
1989-90	13,997		

a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.
b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.
c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines.
d. This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.
e. Beginning January 1, 1991, the $200 per-tank annual maintenance fee was replaced with a quarterly fee of $0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to $0.007 per gallon. Starting January 1, 1996, the rate increased to $0.009 per gallon, and then to $0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to $0.013 per gallon. Effective January 1, 2006, the fee increased to $0.014 per gallon. Effective January 1, 2010, the rate was increased to $0.020 per gallon.
f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the $50 million Oil Spill Response Trust Fund is at maximum.

Alcoholic Beverage Tax

TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS[a], 1932-35 TO 2010-11
(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
2010-11	$132,316	$17,070	$4,301	$2,513	$175,531	$331,731
2009-10	132,877[r]	17,771	4,324	2,192	170,221	327,385[r]
2008-09	135,515	21,885	4,290	2,111	167,387	331,189
2007-08	137,100	18,495	4,370	2,102	168,321	330,388
2006-07	139,140	20,469	4,141	2,141	163,537	329,427
2005-06	127,077	18,535	3,587	1,962	161,227	312,388
2004-05	131,216	18,719	2,958	1,900	157,608	312,575
2003-04	134,252	18,149	2,422	1,784	152,560	309,166
2002-03	124,935	18,358	2,081	1,742	143,285	290,401
2001-02	127,104	17,710	1,867	1,650	139,149	287,480
2000-01	128,606	17,398	1,604	1,602	138,158	287,368
1999-00	126,082	16,829	1,331	2,163	133,000	279,405
1998-99	124,421	15,724	1,351	1,981	127,510	270,986
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	105,964
1968-69	12,743	316	286	785	85,546	99,677
1967-68	11,954	281	291	716	78,810[c]	92,052
1966-67	12,508	247	306	632	59,607	73,301
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	58,821
1961-62	9,442	169	345	313	45,283	55,552
1960-61	9,093	159	352	274	42,148	52,025

Alcoholic Beverage Tax

TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS[a], 1932-35 TO 2010-11—Concluded
(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
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. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual 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.
r. Revised.

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

Alcoholic Beverage Tax

TABLE 28—APPARENT CONSUMPTION[a] OF BEER, WINES, AND DISTILLED SPIRITS, BY FISCAL YEAR, 1935-40 TO 2010-11
(In thousands of gallons)

Fiscal year	Beer[b]	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol[c]			
1	2	3	4	5	6	7
2010-11	661,577	85,341	21,497	8,371	115,209	52,923
2009-10	664,107	88,869	21,617	7,319	117,806	51,371
2008-09	677,579	109,419	21,452	7,003	137,874	50,522
2007-08	685,492	92,470	19,935	6,974	119,379	50,784
2006-07	695,694	102,335	20,697	7,108	130,140	49,350
2005-06	635,382	92,644	17,883	6,535	117,062	48,653
2004-05	656,033	93,559	14,778	6,297	114,634	47,622
2003-04	670,944	90,693	12,093	5,918	108,703	46,035
2002-03	624,362	91,779	10,394	5,798	107,970	43,244
2001-02	640,049	88,514	9,333	5,501	103,348	42,003
2000-01	643,124	86,987	8,020	5,340	100,346	41,703
1999-00	630,402	84,134	6,654	7,210	97,998	40,148
1998-99	622,103	78,614	6,752	6,602	91,969	38,498
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	28,104	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	20,313	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

Alcoholic Beverage Tax

TABLE 28—APPARENT CONSUMPTION[a] OF BEER, WINES, AND DISTILLED SPIRITS, BY FISCAL YEAR, 1935-40 TO 2010-11—Concluded
(In thousands of gallons)

Fiscal year	Beer[b]	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol[c]			
1	2	3	4	5	6	7
1955-60	1,058,922	57,116	85,379	3,323	145,818	118,844
1950-55	883,960	41,124	75,809	1,928	118,861	98,170
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.

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

Alcoholic Beverage Tax

TABLE 29—PER CAPITA CONSUMPTION[a] OF BEER, WINES, AND DISTILLED SPIRITS, BY FISCAL YEAR, 1935-36 TO 2010-11
(Consumption in gallons)

Fiscal year	Population[b]	Per capita consumption		
		Beer[c]	Wines	Distilled spirits
1	2	3	4	5
2010-11	37,510,766	17.64	3.07	1.41
2009-10	37,223,900[r]	17.84[r]	3.16[r]	1.38[r]
2008-09	38,255,508	17.71	3.60	1.32
2007-08	37,883,992	18.09	3.15	1.34
2006-07	37,559,440	18.52	3.46	1.31
2005-06	37,195,240	17.08	3.15	1.31
2004-05	36,728,196	17.86	3.12	1.30
2003-04	36,271,091	18.50	3.00	1.27
2002-03	35,612,000	17.53	3.03	1.21
2001-02	35,000,000	18.29	2.95	1.20
2000-01	34,367,000	18.71	2.92	1.21
1999-00	33,753,000	18.68	2.90	1.19
1998-99	33,140,000	18.77	2.78	1.16
1997-98	32,657,000	18.77	2.91	1.18
1996-97	32,207,000	19.01	3.05	1.18
1995-96	31,837,000	19.44	2.77	1.19
1994-95	31,617,000	19.17	2.74	1.24
1993-94	31,418,000	19.91	2.84	1.30
1992-93	31,150,000	20.65	2.93	1.37
1991-92	30,723,000	22.05	3.06	1.44
1990-91	30,143,000	22.27	3.47	1.56
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 2010-11
(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	7
2010-11	$828,831	$7,105	$835,937	$1,308	$77,016	33.02
2009-10	838,709	7,187	845,896	1,583	84,617	41.11
2008-09	912,724	7,819	920,543	626	85,506	45.13
2007-08	955,030	8,185	963,215	727	85,929	45.13
2006-07	998,723	8,558	1,007,281	1,330	79,946	46.76
2005-06	1,026,497	8,795	1,035,293	1,707	67,348	46.76
2004-05	1,024,272	8,778	1,033,051	1,653	58,441	46.76
2003-04	1,021,366	8,755	1,030,121	4,721	44,166	46.76
2002-03	1,031,772	8,845	1,040,617	13,248	40,996	48.89
2001-02	1,067,004	9,146	1,076,150	10,774	50,037	52.65[d]
2000-01	1,110,692	9,503	1,120,195	8,741	52,834	54.89
1999-00	1,166,880	9,980	1,176,859	9,413	66,884	66.50
1998-99	841,911[e]	7,206	849,117	6,808	42,137[f]	61.53[f]
1997-98	612,066	5,244	617,309	5,448	39,617	29.37
1996-97	629,579	5,394	634,973	5,060	41,590	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[g]	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	711,275	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[h]	6,581	776,623	11,615	24,956[h]	37.47
1988-89	499,712[h]	4,273	503,984	4,968	9,994[h]	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	272,119	2,327	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[i]	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[j]	1,675[k]	67,726	76		
1959-60	61,791[l]	767[l]	62,558	67		

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

For footnotes, see page A-56.

TABLE 30A—CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 2010-11—Concluded

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 percent.
c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
d. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
e. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes $87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
f. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.
g. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.
h. Effective January 1, 1989, an additional 25-cent-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.
i. 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 percent of the tax be allocated to cities and counties. Includes $6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and $4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.
j. 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.
k. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
l. Includes $2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. 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.

Cigarette Tax

TABLE 30B—CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 2010-11

Fiscal year	Reported distributions (Millions of packages)			Apparent per capita consumption[a] (In packages)
	Total	Tax paid	Tax exempt	
1	2	3	4	5
2010-11	989	961	28	26.4
2009-10	1,002	972	30	26.9[r]
2008-09	1,090	1,058	32	28.5
2007-08	1,131	1,107	24	29.9
2006-07	1,177	1,158	20	31.3
2005-06	1,209	1,190	19	32.5
2004-05	1,224	1,187	37	33.3
2003-04	1,234	1,184	50	34.0
2002-03	1,227	1,196	31	34.5
2001-02	1,271	1,237	34	36.3
2000-01	1,324	1,288	37	38.5
1999-00	1,390	1,353	38	41.2
1998-99	1,568	1,523	45	47.3
1997-98	1,717	1,668	48	52.6
1996-97	1,777	1,716	61	55.2
1995-96	1,811	1,742	69	56.9
1994-95	1,871	1,791	80	59.2
1993-94	1,903	1,824	79	60.6
1992-93	2,010	1,923	86	64.5
1991-92	2,144	2,050	94	69.8
1990-91	2,196	2,102	93	72.8
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 reported distributions and latest estimate of January 1 population for each fiscal year.
r. Revised

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

Insurance Tax

TABLE 31—2010 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2011, BY COMPANY

Name of company	Taxable premiums (In thousands)	Total tax assessed
1	2	3
FIRE AND CASUALTY INSURERS		
Ace American Insurance Company	$485,513	$11,409,562
Allied Property and Casualty Insurance Company	192,138	4,515,245
Allstate Indemnity Company	1,329,865	31,251,833
Allstate Insurance Company	1,148,196	26,982,600
Amco Insurance Company	692,212	16,266,980
American Security Insurance Company	228,554	5,371,020
Arch Insurance Company	196,378	4,614,887
California Capital Insurance Company	240,540	5,652,691
California State Automobile Association Inter-Insurance Bureau	1,843,693	43,326,789
Chartis Property Casualty Company	175,379	4,225,946
Coast National Insurance Company	348,299	8,185,032
Continental Casualty Company	377,012	8,859,794
The Doctors' Company, an Interinsurance Exchange	208,494	4,899,602
Employers Compensation Insurance Company	179,844	4,226,336
Esurance Property and Casualty Insurance Company	176,962	4,158,609
Everest National Insurance Company	270,685	6,361,099
Factory Mutual Insurance Company	290,952	6,837,369
Farmers Insurance Exchange	829,182	19,485,772
Federal Insurance Company	865,065	20,329,019
Financial Indemnity Company	220,602	5,184,158
Fire Insurance Exchange	868,573	20,411,464
Fireman's Fund Insurance Company	381,279	8,960,048
GEICO General Insurance Company	477,272	11,215,894
GEICO Indemnity Company	210,438	4,945,290
Golden Eagle Insurance Corporation	187,953	4,416,895
Government Employees Insurance Company	204,290	4,800,826
Hartford Casualty Insurance Company	390,607	9,179,259
Hartford Fire Insurance Company	218,713	5,139,749
Hartford Underwriters Insurance Company	311,439	7,318,811
IDS Property Casualty Insurance Company	225,734	5,304,753
Infinity Insurance Company	491,544	11,551,280
Insurance Company of The West	207,710	4,881,174
Interinsurance Exchange of the Automobile Club	1,862,670	43,772,749
Liberty Mutual Fire Insurance Company	600,062	14,101,448
Liberty Mutual Insurance Company	325,125	7,640,449
Mercury Casualty Company	614,018	14,429,424
Mercury Insurance Company	1,224,452	28,774,613
Meritplan Insurance Company	209,487	4,922,938
Mid-Century Insurance Company	1,901,914	44,694,981
National Union Fire Insurance Company of Pittsburgh, PA	736,132	17,760,299
Nationwide Mutual Insurance Company	256,328	6,023,706
Newport Insurance Company	292,653	6,877,350
Philadelphia Indemnity Insurance Company	283,638	6,665,482
Progressive Choice Insurance Company	451,808	10,617,487
Progressive West Insurance Company	248,080	5,829,877
Safeco Insurance Company of America	542,899	12,758,115
Southern Insurance Company	147,057	4,780,249
The Standard Fire Insurance Company	208,419	4,897,852
Star Insurance Company	207,190	4,868,962
State Compensation Insurance Fund	1,060,272	24,916,382
State Farm General Insurance Company	2,111,667	49,624,164
State Farm Mutual Automobile Insurance Company	2,622,822	61,636,308
Travelers Property Casualty Company of America	1,010,625	23,749,676
Truck Insurance Exchange	339,811	7,985,568
21st Century Insurance Company	636,997	14,969,430
United Services Automobile Association	471,200	11,073,200
USAA Casualty Insurance Company	474,851	11,158,999
Wawanesa General Insurance Company	258,929	6,084,838
Zenith Insurance Company	206,976	4,863,943
Zurich American Insurance Company	547,308	12,861,728
707 other fire and casualty insurers[a]	16,476,727	388,993,365
Totals for fire and casualty insurers	$50,805,234	$1,197,603,368

a. Each having a total tax of less than $4,000,000. In addition, there were 152 fire and casualty insurers that reported no tax liability.

TABLE 31—2010 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2011, BY COMPANY—Concluded

Name of company	Taxable premiums (In thousands)	Total tax assessed
1	2	3
LIFE INSURERS		
AAA Life Insurance Company	$131,177	$2,987,857
Aetna Life Insurance Company	1,726,870	40,538,877
Allianz Life Insurance Company of North America	194,593	3,455,590
American Family Life Assurance Company of Columbus	331,834	7,798,103
American Fidelity Assurance Company	117,273	2,738,908
American General Life Insurance Company	405,337	9,461,207
Anthem Blue Cross Life and Health Insurance Company	4,065,615	95,541,959
Aviva Life and Annuity Company	173,186	3,972,144
AXA Equitable Life Insurance Company	272,781	6,456,925
Blue Shield of California Life and Health Insurance Company	1,343,836	31,580,151
Colonial Life and Accident Insurance Company	125,642	2,952,589
Connecticut General Life Insurance Company	724,417	17,010,323
Farmers New World Life Insurance Company	251,695	5,906,405
Genworth Life and Annuity Insurance Company	194,528	4,520,440
Genworth Life Insurance Company	274,381	6,390,446
The Guardian Life Insurance Company of America	532,325	12,409,495
Hartford Life and Accident Insurance Company	292,377	6,870,852
Hartford Life and Annuity Insurance Company	166,702	3,917,501
Health Net Life Insurance Company	827,624	19,449,162
John Hancock Life Insurance Company (U.S.A.)	699,241	16,032,174
Liberty Life Assurance Company of Boston	154,530	3,618,082
Life Insurance Company of North America	315,779	7,420,804
Lincoln Benefit Life Company	269,423	6,308,488
The Lincoln National Life Insurance Company	749,684	17,555,806
Massachusetts Mutual Life Insurance Company	366,439	7,651,517
Metlife Investors USA Insurance Company	167,806	3,669,993
Metropolitan Life Insurance Company	1,453,814	33,443,376
Minnesota Life Insurance Company	218,014	5,080,426
Nationwide Life Insurance Company	167,283	3,528,625
New York Life Insurance and Annuity Corporation	761,171	16,361,591
New York Life Insurance Company	848,286	19,599,591
The Northwestern Mutual Life Insurance Company	782,907	17,812,245
Pacific Life Insurance Company	511,539	9,545,116
Primerica Life Insurance Company	288,663	6,783,590
Principal Life Insurance Company	398,124	9,095,245
Protective Life Insurance Company	177,816	4,169,633
Pruco Life Insurance Company	243,593	5,722,009
The Prudential Insurance Company of America	690,066	11,791,004
Reliance Standard Life Insurance Company	123,327	2,898,174
Reliastar Life Insurance Company	278,496	6,522,371
Riversource Life Insurance Company	155,207	3,607,878
Standard Insurance Company	321,203	7,509,345
State Farm Life Insurance Company	276,522	7,428,948
Sun Life Assurance Company of Canada	289,026	6,782,008
Transamerica Life Insurance Company	581,760	13,460,655
United of Omaha Life Insurance Company	263,523	4,693,754
Unitedhealthcare Insurance Company	1,237,458	29,080,268
Unum Life Insurance Company of America	368,643	8,663,110
USAA Life Insurance Company	214,856	4,029,493
West Coast Life Insurance Company	139,779	3,284,159
Western Reserve Life Assurance Company of Ohio	217,680	5,114,927
354 other life insurers[b]	5,326,456	122,285,878
Totals for life insurers	$31,210,307	$714,509,217[c]
Totals for fire and casualty insurers	50,805,234	1,197,603,368[c]
Totals for title insurers[d]	328,427	11,044,342[c]
Totals for all insurers	$82,343,968	$1,923,156,928

b. Each having a total tax of less than $2,700,000. In addition, there were 33 life insurers that reported no tax liability.
c. Retaliatory taxes of $3,680,538 for fire and casualty insurers, $1,543,505 for life insurers, and $3,326,327 for title insurers have been included in the assessments by company.
d. Includes 13 insurers. In addition, there were nine title insurers that reported no tax liability.

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

Insurance Tax

TABLE 32—SUMMARY OF INSURANCE TAXES ASSESSED[a] IN 2010 AND 2011 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER

Type of insurer	Assessments on 2009 business		Assessments on 2010 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty	1,021	$1,205,013,079	1,033	$1,197,603,368	-0.6
Life	502	674,983,141	498	714,509,217	5.9
Title	22	10,226,835	26	11,044,342	8.0
Subtotals	1,545[b]	$1,890,223,054[b]	1,557[c]	$1,923,156,927[c]	1.7
Ocean Marine	547[d]	1,553,601	565[e]	1,157,445	-25.5
Totals	2,092	$1,891,776,655	2,122	$1,924,314,372	1.7
Adjustments:					
Deficiency assessments	49[f]	1,600,436[f]	42[g]	15,603,065[g]	–
Refunds and cancellations	49[h]	8,385,170[h]	31[i]	5,532,378[i]	–
Net adjustments	98	-6,784,734	73	10,070,687	–
Grand Totals	2,190	$1,884,991,921	2,195	$1,934,385,059	2.6

a. Includes self-assessments and board assessments against companies licensed to write insurance on California risks.
b. Includes 159 retaliatory tax assessments totaling $4,730,476 and 197 nil assessments.
c. Includes 178 retaliatory tax assessments totaling $8,550,270 and 194 nil assessments.
d. Includes 450 nil assessments.
e. Includes 475 nil assessments.
f. Includes 5 initial assessments for prior years totaling $358,804.
g. Includes 5 initial assessments for prior years totaling $199,486.
h. Includes one petition cancellation for $52,058 pertaining to taxes previously reported; one petition cancellation for $1,776 involving broker fees; two petition cancellations for $1,645,775 pertaining to retaliatory tax computation errors; and nine petition cancellations for $3,292,868 involved cash-basis reporting. Also included are 2 refunds for $213,261 pertained to low income housing tax credits; 1 refund for $5,291 involved the computation of taxable annuities; 2 refunds for $68,704 pertained to relief from penalties which were previously paid; 5 refunds for $44,063 involved returned premiums; 1 refund for $381 resulted from retaliatory tax computation errors; 5 refunds for $12,127 pertained to overpayments of amounts due; 4 refunds for $2,422,206 involved cash-basis reporting; 15 refunds for $61,967 resulted from clerical errors, and 1 refund for $564,693 pertained to advance premiums.
i. Includes two petition cancellations for $99,703 pertaining to the use of estimates and one petition cancellation for $36,981 involved cash-basis reporting. Also included are five refunds for $3,220,155 pertaining to low income housing credits; three refunds for $681,308 involved the computation of taxable annuities; four refunds for $3,571 pertained to relief from penalties which were previously paid; three refunds for $75,434 involved returned premiums; two refunds for $746 resulted from retaliatory tax or ocean marine computation errors; three refunds for $195,897 pertained to overpayments of amounts due; four refunds or $165,673 involved cash-basis reporting; one refund for $1,037,338 resulted from a clerical error that had an insurance tax payment being sent to California instead of Florida; and three refunds for $16,572 involved other clerical errors.

Insurance Tax

TABLE 33—INSURANCE TAX ASSESSMENTS[a] AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2011

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
2011	1,275[e]	2.35	$1,933,227,614	–	$1,157,445	$1,934,385,059
2010	1,286	2.35	1,883,438,320	–	1,553,601	1,884,991,921
2009	1,259	2.35	1,935,985,900	–	1,282,744	1,937,268,644
2008	1,233	2.35	2,008,474,231	–	1,225,805	2,009,700,036
2007	1,191	2.35	1,981,644,613	–	942,900	1,982,587,513
2006	1,208	2.35	2,000,355,122	–	926,029	2,001,281,151
2005	1,219	2.35	1,971,746,712	–	1,949,587	1,973,696,299
2004	1,237	2.35	1,833,271,791	–	932,734	1,834,204,525
2003	1,265	2.35	1,581,183,037	–	1,114,050	1,582,297,087
2002	1,260	2.35	1,520,065,328	–	873,659	1,520,938,986
2001	1,272	2.35	1,353,527,142	–	519,876	1,354,047,018
2000	1,295	2.35	1,266,455,716	–	441,859	1,266,897,575
1999	1,269	2.35	1,164,025,477	–	482,012	1,164,507,489
1998	1,262	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	1,076,486,524	–	545,482	1,077,032,006
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	–	37,018	299,626,189
1976	967	2.35	248,384,123	$17,840,567[i]	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
1970	894	2.35	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33	97,782,471	5,601,383	24,785	92,205,873
1964	826	2.35	90,473,809[j]	4,979,745	38,516	85,532,580
1963	815	2.35	82,521,529	4,766,754	44,475	77,799,250
1962	809	2.35	75,504,917	4,291,305	42,206	71,255,818
1961	767	2.35	71,235,283	3,854,507	39,688	67,420,464

Insurance Tax

TABLE 33—INSURANCE TAX ASSESSMENTS[a] AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2011—Continued

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
1960	736	2.35	65,169,948	3,341,844	20,307	61,848,411
1959	711	2.35	58,377,347	3,153,605	13,601	55,237,343
1958	716	2.35	53,461,244	2,714,160	19,843	50,766,927
1957	728[k]	2.35	48,365,723	2,278,623	54,234	46,141,334
1956	828	2.35	44,476,726	2,026,931	83,296	42,533,091
1955	809	2.35	40,810,154	1,781,071	75,118	39,104,201
1954	803	2.35	40,040,521	1,601,342	61,743	38,500,922
1953	796	2.35	35,634,480	1,393,689	83,909	34,324,700
1952	782	2.35	30,384,576[l]	1,331,108	123,333	29,176,801
1951	781	2.35	26,404,608	1,266,639	144,753	25,282,722
1950	783	2.35	$24,045,733	$1,099,147	$96,719	$23,043,305
1949	769	2.35	23,689,427	915,103	75,616	22,849,940
1948	755	2.35[m]	21,045,450	770,733	69,962	20,344,679
1947	747	2.40[m]	17,947,419	742,767	99,247	17,303,899
1946	736	2.45[m]	15,006,118	650,649	112,839	14,468,308
1945	669	2.50[m]	14,280,911	798,892	17,528	13,499,547
1944	649	2.55[m]	12,448,604	1,040,342	12,293	11,420,555
1943	644	2.60	10,705,855	1,187,720	8,862	9,526,997
1942	722	2.60	10,910,696	1,327,026	58,012	9,641,682
1941	716	2.60	9,765,166	1,423,682	42,312	8,383,796
1940	721	2.60	9,337,235	1,485,265	15,232	7,867,202
1939	711	2.60	9,178,000	1,522,282	8,451	7,664,169
1938	648	2.60	9,152,539	1,701,221	8,203	7,459,521
1937	648	2.60	8,419,953	2,101,365	12,525	6,331,113
1936	677	2.60	8,339,449	1,585,835	14,859	6,768,473
1935	691	2.60	7,426,551	802,800	15,055	6,638,806
1934	618	2.60	6,038,675	658,425	23,420	5,403,670
1933	613	2.60	6,444,305	551,582	22,233	5,914,956
1932	600	2.60	7,265,420	628,330	16,414	6,653,504
1931	606	2.60	7,675,738	701,657	10,051	6,984,132
1930	642	2.60	7,562,017	531,820		7,030,197
1929	596	2.60	7,043,079	533,006		6,510,073
1928	557	2.60	6,656,275	463,857		6,192,418
1927	519	2.60	6,257,109	775,429		5,481,680
1926	520	2.60	5,624,943	727,043		4,897,900
1925	487	2.60	5,013,263	672,891		4,340,372
1924	433	2.60	4,678,225	283,415		4,394,810
1923	402	2.60	3,886,015	244,610		3,641,405
1922	402	2.60	3,389,065	143,395		3,245,670
1921	405	2.60	3,204,242	116,311		3,087,931
1920	355	2.00	1,936,937	73,812		1,863,125
1919	335	2.00	1,602,908	54,581		1,548,327
1918	330	2.00	1,406,225	51,621		1,354,604
1917	328	2.00	1,201,601	48,750		1,152,851
1916	316	2.00	1,109,342	44,070		1,065,272
1915	315	2.00	1,062,569	40,113		1,022,456
1914	319	1.75	856,999	40,902		816,097
1913	313	1.75	803,618	40,914		762,704
1912	285	1.50	637,964	35,759		602,205
1911	258	1.50[n]	532,375[n]	12,160		520,215

TABLE 33—INSURANCE TAX ASSESSMENTS[a] AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2011—Concluded

a. Includes self-assessments and Board assessments against companies licensed 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 178 retaliatory tax assessments and 669 returns that showed no tax liability of which 194 were for life, fire and casualty, and title insurers and 475 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. 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.
k. 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.
l. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
m. 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 were eligible for offset.
n. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

Resources Surcharges

TABLE 34—ENERGY RESOURCES SURCHARGE AND NATURAL GAS SURCHARGE REVENUE, 1974-75 TO 2010-11
(In thousands of dollars)

Fiscal year	Electrical Energy Tax	Natural Gas Surcharge
1	2	3
2010-11	$56,915	$597,161
2009-10	53,300	532,303
2008-09	57,049	448,137
2007-08	57,040	400,030
2006-07	56,357	440,430
2005-06	51,638	346,172
2004-05	64,427[a]	301,376
2003-04	58,173[a]	262,614
2002-03	46,086	227,945
2001-02	44,853	179,107
2000-01	47,931[b]	30,511[c]
1999-00	45,539	
1998-99	43,191	
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[d]	
1980-81	23,817[e]	
1979-80	19,022[f]	
1978-79	18,066[g]	
1977-78	17,670[h]	
1976-77	13,989	
1975-76	13,250	
1974-75	1,885[i]	

a. Effective January 1, 2004, the tax rate was increased to $0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to $0.00022 per kilowatt hour from $0.0003.
b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs.
d. Effective September 1, 1981, the tax rate was increased to $0.0002 per kilowatt hour, the maximum then allowed under the law.
e. 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.
f. Effective September 1, 1979, the tax rate was increased to $0.00015 per kilowatt hour from $0.0001.
g. Effective September 1, 1978, the tax rate was reduced to $0.0001 per kilowatt hour from $0.00014.
h. 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 and used in California became subject to the surcharge.
i. 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 2010-11
(In thousands of dollars)

Fiscal year	Emergency telephone users surcharge[a]	Universal telephone service tax[b]
1	2	3
2010-11	$86,507	–
2009-10	90,349	–
2008-09	107,795[c]	–
2007-08	103,748	–
2006-07	112,154[d]	–
2005-06	130,911	–
2004-05	128,463[e]	–
2003-04	136,124	–
2002-03	131,239	–
2001-02	125,381	–
2000-01	121,640[f]	–
1999-00	104,237	–
1998-99	93,964	–
1997-98	90,842	–
1996-97	81,477	–
1995-96	73,080	–
1994-95	74,645[g]	–
1993-94	70,889	–
1992-93	67,445	–
1991-92	69,910	–
1990-91	64,725	–
1989-90	52,110[h]	–
1988-89	41,588	–
1987-88	40,529	$11,702[i]
1986-87	40,985	42,627[j]
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 January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.
d. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
e. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
f. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
g. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
h. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
i. 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.
j. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

Other Taxes and Fees

TABLE 36A—HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE, CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE, AND MARINE INVASIVE SPECIES FEE REVENUE, 1981-82 TO 2010-11
(In thousands of dollars)

Fiscal year	Hazardous Substances Tax[a]	Integrated Waste Management Fee[b]	California Tire Fee[c]	Occupational Lead Poisoning Prevention Fee[d]	Marine Invasive Species Fee[e]
1	2	3	4	5	6
2010-11	$71,008	$42,295	$47,908	$3,080	$4,970
2009-10	76,399	41,910	45,536	3,641	4,304
2008-09	79,091	48,556	46,863	3,399	3,964
2007-08	76,533	54,680	55,027	3,299	2,722
2006-07	67,850[f]	57,609	58,509	3,132	2,786
2005-06	66,208	61,171	59,955	3,086	3,001
2004-05	65,314	56,479	47,651[g]	2,990	3,522
2003-04	64,371	56,287	33,181	2,701	1,894
2002-03	66,789	54,979	31,898	2,598	1,140
2001-02	68,543	51,438	31,485	2,950	2,350
2000-01	58,696	50,277	14,658[g]	2,823	2,621
1999-00	52,279	46,318	4,979	2,435	1,502
1998-99	49,279	47,683	5,096	2,726	
1997-98	40,630	46,688	4,848	2,207	
1996-97	47,540	45,205	4,270[h]	2,323	
1995-96	49,382	45,960	4,051	2,325	
1994-95	51,662	46,615	3,591	2,452	
1993-94	62,465	28,696	3,438	2,182	
1992-93	72,306	47,989	3,464	1,586	
1991-92	81,937	46,395	3,511		
1990-91	81,953[i]	49,801	2,309[j]		
1989-90	76,792[k]	25,724			
1988-89	67,857				
1987-88	49,981				
1986-87	40,690[l]				
1985-86	24,324				
1984-85	24,791				
1983-84	21,254				
1982-83	16,065				
1981-82	3,455[m]				

a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.
b. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.
c. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, CalRecycle.
d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.
e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.
f. Effective January 1, 2007, imposition of the environmental fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.
g. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to $1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to $1.75 from $1.00 per tire.
h. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.
i. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
j. The tire recycling fee was charged for each tire left by a customer with a retail facility.
k. Effective August 3, 1989, the BOE collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.
l. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.
m. Administration of the hazardous waste control tax was transferred to the BOE from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

Other Taxes and Fees

TABLE 36B—WATER RIGHTS FEE AND ELECTRONIC WASTE RECYCLING FEE REVENUE, 2003-04 TO 2010-11
(In thousands of dollars)

Fiscal year	Water Rights Fee[a]	Electronic Waste Recycling Fee[b]
1	2	3
2010-11	$8,124	$156,283
2009-10	6,500	175,811
2008-09	8,254	108,044
2007-08	7,853	80,394
2006-07	7,719	79,344
2005-06	7,793	78,321
2004-05	6,967	30,806
2003-04	6,804	

a. Effective January 1, 2004, this fee is collected from water rights owners.
b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs).

Other Taxes and Fees

TABLE 37A— EWASTE FEE COLLECTIONS[a], 2005-06 TO 2010-11

Fiscal year	Video Display Size: Small 4 inches to 15 inches	Video Display Size: Medium 15 inches to 35 inches	Video Display Size: Large More than 35 inches	Total
1	2	3	4	5
2010-11	$29,977,643[b]	$79,128,936[b]	$32,368,402[b]	$141,472,981
2009-10	24,677,618	101,356,800	38,784,233	164,818,651
2008-09	16,083,237[c]	71,890,515[c]	26,075,305[c]	114,049,057
2007-08	16,690,948	50,233,251	12,826,021	79,750,220
2006-07	15,421,342	56,505,122	11,211,407	83,137,871
2005-06	15,213,945[d]	59,411,385[d]	6,071,837[d]	80,697,167

a. Effective January 1, 2005 retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs). This revenue includes self-assessments from returns for sales and leases during the year; and, therefore, differs from the figures in Table 36B which are on a modified accrual basis.
b. Effective January 1, 2011, the fee was decreased from $8 to $6 for small CEDs, from $16 to $8 for medium CEDs, and from $25 to $10 for large CEDs.
c. Effective January 1, 2009, the fee was increased from $6 to $8 for small CEDs, from $8 to $16 for medium CEDs, and from $10 to $25 for large CEDs.
d. The eWaste recycling fee was first effective January 1, 2005, at the rate of $6 per unit for small CEDs, $8 per unit for medium CEDs, and $10 per unit for large CEDs. The fee is based on the viewable size of the video display, measured diagonally.

TABLE 37B— REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES[a], 2005-06 TO 2010-11

Fiscal year	Video Display Size: Small 4 inches to 15 inches	Video Display Size: Medium 15 inches to 35 inches	Video Display Size: Large More than 35 inches	Total
1	2	3	4	5
2010-11	4,267,224	6,450,135	1,793,219	12,510,578
2009-10	3,084,771	6,334,853	1,551,431	10,971,055
2008-09	2,326,049	6,069,591	1,537,113	9,932,753
2007-08	2,781,824	6,279,214	1,282,589	10,343,627
2006-07	2,570,202	7,063,234	1,121,213	10,754,649
2005-06	2,535,620	7,426,466	607,139	10,569,225

a. Figures in this table represent taxable sales, and leases compiled from monthly returns. The fee is based on the viewable size of the video display, measured diagonally.