

# Statistical Appendix

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# Administration

**TABLE 1 – SUMMARY OF EXPENDITURES OF THE BOARD**  
**For the period July 1, 1998 to June 30, 2000**  
(In thousands of dollars)

| Function<br>1                                  | Expenditures |              |
|--|--------------|--------------|
|  | 1998-99<br>2 | 1999-00<br>3 |
| Personal Services .....                        | \$206,866    | \$213,904    |
| Operating Expenses and Equipment:              |              |              |
| General Expense .....                          | 5,696        | 5,889        |
| Printing .....                                 | 2,003        | 1,809        |
| Communications .....                           | 3,703        | 2,748        |
| Postage .....                                  | 2,362        | 2,267        |
| Insurance .....                                | 86           | 84           |
| Travel In-State .....                          | 3,400        | 3,399        |
| Travel Out-of-State .....                      | 2,575        | 2,604        |
| Training .....                                 | 424          | 439          |
| Facilities Operations .....                    | 21,164       | 21,883       |
| Utilities .....                                | 1,006        | 1,021        |
| Consulting & Professional Services:            |              |              |
| Interdepartmental .....                        | 7,704        | 8,127        |
| External .....                                 | 11,338       | 5,333        |
| Consolidated Data Center .....                 | 12,695       | 14,995       |
| Data Processing .....                          | 3,220        | 2,239        |
| Central Administrative Services .....          | 879          | 1,029        |
| Equipment .....                                | 907          | 1,623        |
| Other Items of Expense .....                   | 126          | 130          |
| Totals, Operating Expenses and Equipment ..... | \$79,288     | \$75,619     |
| Totals, Expenditures .....                     | \$286,154    | \$289,523    |
| Reimbursements .....                           | -81,875      | -83,103      |
| Special Funds .....                            | -23,722      | -23,873      |
| Net Expenditures (General Fund) .....          | \$180,557    | \$182,547    |

# Administration

**TABLE 2 – SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1989-90 TO 1999-00**  
(In thousands of dollars)

| Revenue source<br>1   | 1989-90<br>2 | 1994-95<br>3 | 1998-99<br>4 | 1999-00<br>5              |
|---|--------------|--------------|--------------|---------------------------|
| Local taxes on state-assessed properties <sup>a</sup> .....                   | \$735,459    | \$752,976    | \$761,224    | \$757,926                 |
| Private car taxes .....   | 4,418        | 8,697        | 6,354        | 6,740                     |
| Fuel taxes and fees:  |              |              |              |                           |
| Motor vehicle fuel license taxes: <sup>b</sup>                                |              |              |              |                           |
| Gasoline tax .....  | 1,217,652    | 2,397,107    | 2,595,479    | 2,623,631                 |
| Jet fuel tax .....  | 1,246        | 1,308        | 1,917        | 2,536                     |
| Subtotals .....   | 1,218,898    | 2,398,414    | 2,597,396    | 2,626,167                 |
| Diesel and use fuel taxes <sup>c</sup> .....                                  | 159,094      | 316,137      | 422,506      | 451,928                   |
| Fees .....  | 79           | 89           | 249          | 277                       |
| Subtotals .....   | 159,172      | 316,227      | 422,755      | 452,205                   |
| Fuel total .....  | 1,378,071    | 2,714,641    | 3,020,151    | 3,078,372                 |
| Sales and use taxes and fees: <sup>d</sup>                                    |              |              |              |                           |
| State taxes <sup>e,h</sup> .....  | 13,564,696   | 14,798,018   | 19,127,134   | 21,327,122                |
| State disaster relief tax <sup>f</sup> .....                                  | 353,219      | 1,189        | -283         | 2                         |
| Local revenue fund state sales tax <sup>g</sup> .....                         | -            | 1,479,693    | 1,882,248    | 2,125,085                 |
| Public safety fund sales tax <sup>h</sup> .....                               | -            | 1,480,278    | 1,882,081    | 2,125,102                 |
| City and county taxes .....   | 2,850,838    | 2,970,504    | 3,726,056    | 4,195,761                 |
| County transportation tax .....   | 716,068      | 743,261      | 930,749      | 1,048,743                 |
| Special district taxes .....  | 1,285,800    | 1,942,091    | 2,451,198    | 2,783,553                 |
| Fees .....  | 1,307        | 1,459        | 577          | 826                       |
| Totals .....  | 18,771,927   | 23,416,494   | 29,999,760   | 33,606,195                |
| Alcoholic beverage taxes: <sup>d</sup>  |              |              |              |                           |
| Taxes on beer and wine .....  | 30,996       | 138,806      | 145,083      | 147,199                   |
| Taxes on distilled spirits .....  | 97,527       | 130,151      | 128,040      | 134,970                   |
| Totals .....  | 128,523      | 268,957      | 273,124      | 282,168                   |
| Cigarette and tobacco products taxes: <sup>d</sup>                            |              |              |              |                           |
| Cigarette tax <sup>i</sup> .....  | 217,506      | 174,544      | 150,190      | 132,199                   |
| Cigarette and tobacco products surtax <sup>j</sup> .....                      | 572,844      | 466,605      | 406,384      | 373,193                   |
| Breast cancer research cigarette stamp tax <sup>k</sup> .....                 | -            | 34,922       | 30,047       | 29,326                    |
| Children and families first cigarette stamp tax <sup>l</sup> .....            | -            | -            | 391,158      | 686,146                   |
| Totals .....  | 790,350      | 676,070      | 977,778      | 1,220,864                 |
| Electrical Energy Tax .....   | 39,332       | 41,660       | 44,210       | 47,772                    |
| Emergency Telephone Users' Surcharge .....                                    | 52,099       | 74,690       | 97,461       | 106,007                   |
| Universal Telephone Service Tax <sup>m</sup> .....                            | -784         | -            | -            | -                         |
| Timber Yield Tax .....  | 21,671       | 27,330       | 22,675       | 24,600                    |
| Hazardous substances taxes and other<br>environmental fees <sup>n</sup> ..... | 116,513      | 251,995      | 329,764      | 329,756                   |
| Grand totals .....  | \$22,037,580 | \$28,233,510 | \$35,532,501 | \$39,460,400 <sup>o</sup> |

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.
- e. Effective July 15, 1991, the state sales tax rate was increased to 5-1/2 percent from 4-3/4 percent.
- f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.
- g. This 1/2 percent sales tax became effective July 15, 1991.
- h. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993, through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.
- i. Includes \$65,252,000 in 1989-90 earmarked for cities and counties.
- j. This tax became effective January 1, 1989.
- k. This tax became effective January 1, 1994, to raise funds for breast cancer research, detection services, and education.
- l. This tax became effective January 1, 1999, to raise funds for early childhood development programs.
- m. This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- n. Revenues were first received under these programs in 1981-82 for hazardous waste.
- o. Insurance taxes amounted to \$1,190,563,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

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

# Administration

**TABLE 3A – SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 1998-99 and 1999-00**  
(In thousands of dollars)

| Function  | Board Expenditures <sup>a</sup> |           | Non-board Expenditures <sup>b</sup> |         | Total Costs |           |
|---|---------------------------------|-----------|-------------------------------------|---------|-------------|-----------|
|   | 1998-99                         | 1999-00   | 1998-99                             | 1999-00 | 1998-99     | 1999-00   |
| 1   | 2                               | 3         | 4                                   | 5       | 6           | 7         |
| County Assessment Standards .....                       | \$6,982                         | \$6,713   | –                                   | –       | \$6,982     | \$6,713   |
| State-Assessed Property <sup>c</sup> .....              | 6,182                           | 6,053     | \$138                               | \$421   | 6,320       | 6,474     |
| Timber Tax .....  | 2,630                           | 2,634     | –                                   | –       | 2,630       | 2,634     |
| Sales and Use Tax .....                                 | 239,918                         | 242,818   | 7,736                               | 9,279   | 247,654     | 252,097   |
| Hazardous Substances Tax .....                          | 3,028                           | 3,083     | –                                   | –       | 3,028       | 3,083     |
| Alcoholic Beverage Tax .....                            | 1,869                           | 1,739     | 53                                  | –       | 1,922       | 1,739     |
| Tire Recycling Fee .....                                | 484                             | 499       | –                                   | –       | 484         | 499       |
| Cigarette and Tobacco Products Tax .....                | 3,999                           | 4,688     | 89                                  | 13      | 4,088       | 4,701     |
| Motor Vehicle Fuel License Tax <sup>d</sup> .....       | 1,753                           | 1,851     | –                                   | –       | 1,753       | 1,851     |
| Diesel and Use Fuel Tax .....                           | 13,879                          | 13,256    | –                                   | –       | 13,879      | 13,256    |
| Occupational Lead Poisoning Prevention Fee .....        | 504                             | 537       | –                                   | –       | 504         | 537       |
| Integrated Waste Management .....                       | 339                             | 344       | –                                   | –       | 339         | 344       |
| Underground Storage Tank Fee .....                      | 1,300                           | 1,609     | –                                   | –       | 1,300       | 1,609     |
| Oil Spill Prevention .....                              | 185                             | 176       | –                                   | –       | 185         | 176       |
| Energy Resources Surcharge .....                        | 168                             | 187       | –                                   | –       | 168         | 187       |
| Childhood Lead Poisoning Prevention Fee .....           | 426                             | 351       | –                                   | –       | 426         | 351       |
| Ballast Water Management Fee Program <sup>e</sup> ..... | –                               | 259       | –                                   | –       | –           | 259       |
| Emergency Telephone Users Surcharge .....               | 668                             | 662       | –                                   | –       | 668         | 662       |
| Insurance Tax .....                                     | 362                             | 378       | –                                   | –       | 362         | 378       |
| Appeals from Other Governmental Programs .....          | 1,286                           | 1,461     | –                                   | 47      | 1,286       | 1,508     |
| Administration and Support:                             |                                 |           |                                     |         |             |           |
| Distributed to Other Programs <sup>f</sup> .....        | (24,959)                        | (28,601)  | –                                   | –       | (24,959)    | (28,601)  |
| Non-board Programs (Reimbursable) .....                 | 192                             | 225       | –                                   | –       | 192         | 225       |
| Totals .....  | \$286,154                       | \$289,523 | \$8,016                             | \$9,760 | \$294,170   | \$299,283 |
| Reimbursements .....                                    | -81,875                         | -83,103   | –                                   | –       | -81,875     | -83,103   |
| Special Funds .....                                     | -23,722                         | -23,873   | –                                   | –       | -23,722     | -23,873   |
| Net Totals, Programs .....                              | \$180,557                       | \$182,547 | \$8,016                             | \$9,760 | \$188,573   | \$192,307 |

- a. Format conforms to Program Budget presentation.  
b. Includes a portion of the cost of operating central agencies that perform services for the Board; such as offices of the Attorney General, the State Controller, and the State Personnel Board.  
c. Includes the cost of assessing and collecting the private car tax.  
d. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.  
e. This fee became effective January 1, 2000.  
f. These administrative costs are already allocated to the above tax programs.

**TABLE 3B – REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOARD, 1998-99 and 1999-00<sup>a</sup>**

| Tax   | Revenues<br>(In thousands) |              | Ratio of board expenditures<br>to revenues<br>(In percent) |         | Ratio of total costs<br>to revenues<br>(In percent) |         |
|---|----------------------------|--------------|--|---------|---|---------|
|   | 1998-99                    | 1999-00      | 1998-99  | 1999-00 | 1998-99   | 1999-00 |
| 1   | 2                          | 3            | 4  | 5       | 6   | 7       |
| Taxes on state-assessed property .....                          | \$767,578                  | \$764,667    | .81  | .79     | .82   | .85     |
| Timber tax .....  | 22,675                     | 24,600       | 11.60  | 10.71   | 11.60   | 10.71   |
| Sales and use tax .....   | 29,999,760                 | 33,606,195   | .80  | .72     | .83   | .75     |
| Alcoholic beverage tax .....                                    | 273,124                    | 282,168      | .68  | .62     | .70   | .62     |
| Cigarette tax .....   | 977,778                    | 1,220,864    | .41  | .38     | .42   | .39     |
| Motor vehicle fuel taxes <sup>b</sup> .....                     | 3,020,151                  | 3,078,372    | .52  | .49     | .52   | .49     |
| Energy resources surcharge .....                                | 44,210                     | 47,772       | .38  | .39     | .38   | .39     |
| Emergency telephone users' surcharge .....                      | 97,461                     | 106,007      | .69  | .62     | .69   | .62     |
| Hazardous substance taxes and other<br>environmental fees ..... | 329,764                    | 329,756      | 1.90   | 2.08    | 1.90  | 2.08    |
| Totals and ratios .....   | \$35,532,501               | \$39,460,400 | .78  | .71     | .80   | .74     |

- 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.

# Property Taxes

**TABLE 4 – SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES, AND AVERAGE TAX RATES, 1990-91 to 2000-01<sup>a</sup>**

(Assessed values in millions of dollars)

| Assessment agency<br>and type of property                         | 1990-91   | 1991-92   | 1992-93   | 1993-94   | 1994-95   | 1995-96   | 1996-97   | 1997-98   | 1998-99   | 1999-00   | 2000-01   |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1   | 2         | 3         | 4         | 5         | 6         | 7         | 8         | 9         | 10        | 11        | 12        |
| <b>County assessors:</b>  |           |           |           |           |           |           |           |           |           |           |           |
| Land .....  | 575,779   | 629,280   | 668,762   | 691,916   | 700,713   | 709,376   | 716,943   | 735,946   | 768,580   | 830,095   | 904,036   |
| Improvements .....  | 863,168   | 934,293   | 985,114   | 1,016,694 | 1,034,143 | 1,038,368 | 1,053,047 | 1,082,105 | 1,135,076 | 1,212,981 | 1,310,982 |
| Totals .....  | 1,438,947 | 1,563,573 | 1,653,876 | 1,708,610 | 1,734,857 | 1,747,744 | 1,769,990 | 1,818,051 | 1,903,657 | 2,043,076 | 2,215,018 |
| Tangible personal property .....                                  | 96,041    | 100,844   | 101,935   | 105,831   | 102,924   | 106,150   | 110,217   | 118,012   | 127,954   | 131,833   | 140,194   |
| Gross tangible property totals                                    | 1,534,989 | 1,664,417 | 1,755,811 | 1,814,441 | 1,837,780 | 1,853,894 | 1,880,207 | 1,936,063 | 2,031,611 | 2,174,909 | 2,355,212 |
| <b>Exemptions:</b>  |           |           |           |           |           |           |           |           |           |           |           |
| Homeowners' exemption .....                                       | 32,540    | 32,940    | 33,511    | 34,295    | 35,159    | 35,533    | 35,631    | 35,903    | 35,996    | 36,199    | 36,396    |
| All other exemptions <sup>b</sup> .....                           | 32,195    | 35,466    | 38,484    | 43,171    | 43,366    | 46,698    | 49,637    | 54,016    | 56,561    | 58,904    | 62,875    |
| Net tangible property totals <sup>c</sup> :                       |           |           |           |           |           |           |           |           |           |           |           |
| Net of "all other exemptions" .....                               | 1,502,793 | 1,628,950 | 1,717,327 | 1,771,270 | 1,794,414 | 1,807,196 | 1,830,571 | 1,882,047 | 1,975,050 | 2,116,004 | 2,292,338 |
| Net of all exemptions .....                                       | 1,470,253 | 1,596,011 | 1,683,816 | 1,736,975 | 1,759,256 | 1,771,663 | 1,794,940 | 1,846,144 | 1,939,054 | 2,079,805 | 2,255,941 |
| <b>State Board of Equalization:</b>                               |           |           |           |           |           |           |           |           |           |           |           |
| Land .....  | 7,546     | 8,787     | 8,516     | 8,606     | 8,753     | 8,363     | 8,068     | 7,957     | 7,864     | 7,782     | 7,819     |
| Improvements .....  | 63,764    | 61,714    | 60,474    | 57,088    | 57,619    | 57,974    | 55,365    | 53,980    | 46,571    | 54,585    | 39,938    |
| Totals .....  | 71,310    | 70,500    | 68,990    | 65,693    | 66,372    | 66,337    | 63,433    | 61,938    | 54,435    | 62,367    | 47,757    |
| Tangible personal property .....                                  | 3,828     | 3,428     | 3,482     | 2,982     | 2,604     | 2,485     | 3,322     | 6,716     | 14,790    | 6,044     | 15,276    |
| Gross tangible property totals                                    | 75,139    | 73,928    | 72,472    | 68,675    | 68,976    | 68,822    | 66,755    | 68,653    | 69,225    | 68,411    | 63,033    |
| <b>Totals all property:</b>                                       |           |           |           |           |           |           |           |           |           |           |           |
| Land .....  | 583,325   | 638,067   | 677,278   | 700,522   | 709,466   | 717,740   | 725,011   | 743,904   | 776,445   | 837,876   | 911,855   |
| Improvements .....  | 926,932   | 996,007   | 1,045,588 | 1,073,782 | 1,091,763 | 1,096,341 | 1,108,412 | 1,136,085 | 1,181,647 | 1,267,566 | 1,350,920 |
| Totals .....  | 1,510,258 | 1,634,073 | 1,722,866 | 1,774,304 | 1,801,229 | 1,814,081 | 1,833,423 | 1,879,989 | 1,958,092 | 2,105,443 | 2,262,775 |
| Tangible personal property .....                                  | 99,870    | 104,272   | 105,417   | 108,813   | 105,528   | 108,635   | 113,539   | 124,728   | 142,744   | 137,877   | 155,471   |
| Gross tangible property totals                                    | 1,610,127 | 1,738,345 | 1,828,283 | 1,883,116 | 1,906,756 | 1,922,716 | 1,946,962 | 2,004,716 | 2,100,836 | 2,243,320 | 2,418,245 |
| Net tangible property totals <sup>c</sup> :                       |           |           |           |           |           |           |           |           |           |           |           |
| Net of "all other exemptions" .....                               | 1,577,932 | 1,702,879 | 1,789,799 | 1,839,945 | 1,863,390 | 1,876,018 | 1,897,326 | 1,950,701 | 2,044,275 | 2,184,416 | 2,355,370 |
| Net of all exemptions .....                                       | 1,545,391 | 1,669,939 | 1,756,288 | 1,805,650 | 1,828,232 | 1,840,485 | 1,861,695 | 1,914,798 | 2,008,279 | 2,148,216 | 2,318,974 |
| Property tax levies <sup>d</sup> (in millions) ..                 | \$16,398  | \$17,687  | \$18,636  | \$19,086  | \$19,331  | \$19,496  | \$19,735  | \$20,459  | \$21,416  | \$22,890  | –         |
| Statewide average tax rates<br>(per \$100 assessed valuation) ... | \$1.063   | \$1.061   | \$1.061   | \$1.059   | \$1.061   | \$1.063   | \$1.063   | \$1.067   | \$1.069   | \$1.067   | –         |
| Property tax relief <sup>e</sup> (in millions) ..                 | \$964     | \$811     | \$807     | \$469     | \$451     | \$457     | \$451     | \$450     | \$449     | \$516     | –         |

- a. Excludes assessments of railroad cars for application of the State's private car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.
- b. "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.
- c. Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the State reimburses local governments for all of the tax loss attributable to the homeowners' exemption.
- d. Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.
- e. Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance. During 1999-00 the state allocated the following amounts to local governments to cover these: homeowners', \$397,137,000; open-space lands, \$36,814,000; and senior citizens total, \$81,999,000 (property tax assistance, \$26,595,000 and renters' relief, \$55,404,000). These amounts total \$515,950,000.

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

# Property Taxes

**TABLE 5 – ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION BY CLASS OF PROPERTY AND BY COUNTY, 2000-01<sup>a</sup>**  
(In thousands of dollars)

| County                | Land                 | Improvements           | Personal Property <sup>b</sup> | Exemptions          | Net total              | Percent change year to year |
|-----------------------|----------------------|------------------------|--------------------------------|---------------------|------------------------|-----------------------------|
| 1                     | 2                    | 3                      | 4                              | 5                   | 6                      | 7                           |
| Alameda .....         | \$35,005,820         | \$71,484,105           | \$8,431,540                    | \$2,885,547         | \$112,035,919          | 9.6                         |
| Alpine .....          | 104,335              | 175,639                | 7,514                          | 478                 | 287,010                | 8.2                         |
| Amador .....          | 820,056              | 1,615,694              | 92,057                         | 55,920              | 2,471,888              | 4.3                         |
| Butte .....           | 3,553,437            | 6,823,797              | 698,664                        | 390,854             | 10,685,045             | 4.3                         |
| Calaveras .....       | 1,111,465            | 2,145,536              | 92,644                         | 24,224              | 3,325,421              | 5.6                         |
| Colusa .....          | 712,045              | 909,681                | 153,228                        | 17,459              | 1,757,495              | 0.5                         |
| Contra Costa .....    | 30,007,959           | 53,329,993             | 2,936,004                      | 1,672,215           | 84,601,742             | 8.1                         |
| Del Norte .....       | 394,636              | 672,805                | 65,046                         | 53,139              | 1,079,348              | 2.9                         |
| El Dorado .....       | 4,104,991            | 8,577,529              | 443,141                        | 215,242             | 12,910,420             | 5.9                         |
| Fresno .....          | 9,916,864            | 22,979,990             | 2,655,593                      | 652,576             | 34,899,871             | 3.2                         |
| Glenn .....           | 637,058              | 808,310                | 188,578                        | 24,698              | 1,609,247              | 3.1                         |
| Humboldt .....        | 2,189,410            | 3,985,814              | 402,129                        | 180,531             | 6,396,823              | -0.8                        |
| Imperial .....        | 2,242,343            | 3,370,618              | 551,068                        | 70,645              | 6,093,384              | 4.0                         |
| Inyo .....            | 1,306,224            | 1,099,128              | 94,111                         | 30,970              | 2,468,492              | 0.9                         |
| Kern .....            | 19,784,082           | 22,451,162             | 2,198,527                      | 871,239             | 43,562,531             | 5.7                         |
| Kings .....           | 1,295,217            | 3,012,183              | 361,087                        | 104,060             | 4,564,427              | 4.9                         |
| Lake .....            | 1,358,040            | 2,132,985              | 170,665                        | 78,210              | 3,583,480              | 2.5                         |
| Lassen .....          | 502,844              | 917,018                | 104,359                        | 18,763              | 1,505,459              | 2.1                         |
| Los Angeles .....     | 260,863,777          | 308,220,328            | 39,811,183                     | 18,384,492          | 590,510,796            | 6.5                         |
| Madera .....          | 1,933,656            | 4,253,292              | 445,382                        | 303,162             | 6,329,169              | 4.9                         |
| Marin .....           | 12,955,044           | 18,270,821             | 860,348                        | 705,455             | 31,380,759             | 9.8                         |
| Mariposa .....        | 463,321              | 708,957                | 56,933                         | 11,620              | 1,217,592              | 1.8                         |
| Mendocino .....       | 2,292,389            | 3,356,348              | 303,064                        | 125,785             | 5,826,015              | 4.9                         |
| Merced .....          | 3,115,003            | 6,249,920              | 658,968                        | 213,923             | 9,809,968              | 5.4                         |
| Modoc .....           | 328,137              | 358,126                | 48,263                         | 7,370               | 727,156                | 2.4                         |
| Mono .....            | 779,593              | 1,424,221              | 65,003                         | 9,818               | 2,258,999              | 8.3                         |
| Monterey .....        | 11,656,573           | 15,991,032             | 1,218,924                      | 904,216             | 27,962,312             | 8.8                         |
| Napa .....            | 4,910,860            | 7,598,989              | 623,098                        | 392,226             | 12,740,722             | 9.9                         |
| Nevada .....          | 2,584,544            | 5,425,728              | 281,017                        | 106,234             | 8,185,055              | 7.3                         |
| Orange .....          | 105,401,690          | 112,627,330            | 14,653,212                     | 3,951,306           | 228,730,926            | 9.3                         |
| Placer .....          | 8,075,437            | 15,677,710             | 1,487,302                      | 607,338             | 24,633,110             | 12.6                        |
| Plumas .....          | 747,385              | 1,476,350              | 70,731                         | 19,787              | 2,274,679              | 2.6                         |
| Riverside .....       | 29,929,368           | 57,975,824             | 3,603,633                      | 1,849,181           | 89,659,644             | 10.2                        |
| Sacramento .....      | 18,790,345           | 44,531,239             | 3,920,531                      | 2,241,456           | 65,000,658             | 7.5                         |
| San Benito .....      | 1,533,959            | 2,169,863              | 224,002                        | 49,215              | 3,878,608              | 12.0                        |
| San Bernardino .....  | 23,043,761           | 57,763,278             | 4,612,923                      | 2,177,268           | 83,242,694             | 4.0                         |
| San Diego .....       | 76,745,341           | 112,798,420            | 12,370,047                     | 5,324,825           | 196,588,984            | 8.4                         |
| San Francisco .....   | 30,294,991           | 46,572,658             | 4,198,154                      | 2,751,754           | 78,314,049             | 10.1                        |
| San Joaquin .....     | 8,935,089            | 19,359,044             | 2,252,468                      | 983,929             | 29,562,672             | 7.7                         |
| San Luis Obispo ..... | 8,533,603            | 12,794,364             | 1,010,905                      | 240,526             | 22,098,345             | 6.0                         |
| San Mateo .....       | 30,536,367           | 44,861,190             | 7,687,727                      | 1,753,643           | 81,331,641             | 10.0                        |
| Santa Barbara .....   | 13,824,491           | 18,537,182             | 1,746,990                      | 1,021,831           | 33,086,833             | 8.4                         |
| Santa Clara .....     | 65,467,852           | 95,836,033             | 21,037,424                     | 6,452,055           | 175,889,254            | 9.8                         |
| Santa Cruz .....      | 9,068,814            | 10,183,822             | 852,924                        | 376,131             | 19,729,429             | 7.6                         |
| Shasta .....          | 2,747,570            | 6,088,986              | 664,317                        | 364,218             | 9,136,655              | 3.1                         |
| Sierra .....          | 170,518              | 228,521                | 17,279                         | 3,873               | 412,445                | -0.1                        |
| Siskiyou .....        | 896,251              | 1,608,577              | 212,468                        | 71,704              | 2,645,592              | 2.4                         |
| Solano .....          | 6,426,010            | 15,498,251             | 1,844,949                      | 699,515             | 23,069,695             | 9.4                         |
| Sonoma .....          | 13,123,144           | 22,080,862             | 2,003,104                      | 755,247             | 36,451,862             | 8.9                         |
| Stanislaus .....      | 6,048,178            | 14,306,344             | 1,255,478                      | 607,930             | 21,002,071             | 6.1                         |
| Sutter .....          | 1,548,021            | 2,684,207              | 438,988                        | 110,807             | 4,560,410              | 4.7                         |
| Tehama .....          | 842,732              | 1,837,746              | 165,999                        | 56,814              | 2,789,663              | 2.4                         |
| Trinity .....         | 323,616              | 377,528                | 40,247                         | 7,754               | 733,636                | 2.8                         |
| Tulare .....          | 4,302,905            | 10,706,891             | 1,065,525                      | 279,877             | 15,795,444             | 4.6                         |
| Tuolumne .....        | 1,227,849            | 2,367,903              | 203,481                        | 81,696              | 3,717,537              | 3.7                         |
| Ventura .....         | 22,226,839           | 33,252,458             | 2,809,746                      | 1,146,462           | 57,142,581             | 9.6                         |
| Yolo .....            | 3,308,742            | 6,888,305              | 739,345                        | 261,763             | 10,674,629             | 9.6                         |
| Yuba .....            | 804,310              | 1,479,272              | 262,504                        | 115,977             | 2,430,110              | 1.9                         |
| <b>Totals .....</b>   | <b>\$911,854,901</b> | <b>\$1,350,919,907</b> | <b>\$155,470,544</b>           | <b>\$62,874,950</b> | <b>\$2,355,370,401</b> | <b>7.8</b>                  |

a. The value of the homeowners' exemption, \$36,396,322,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.  
b. Excludes railroad cars operated by private car companies, which were assessed at \$595,471,000 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, 2000-01**  
(In thousands of dollars)

| County<br>1           | Land<br>2          | Improvements<br>3   | Personal Property <sup>a</sup><br>4 | Total<br>5          | Percent change<br>year to year<br>6 |
|-----------------------|--------------------|---------------------|-------------------------------------|---------------------|-------------------------------------|
| Alameda .....         | \$288,733          | \$1,462,496         | \$1,157,380                         | \$2,908,610         | -2.3                                |
| Alpine .....          | 2,491              | 10,110              | 1,267                               | 13,868              | -28.5                               |
| Amador .....          | 11,294             | 144,866             | 3,235                               | 159,395             | -12.6                               |
| Butte .....           | 30,296             | 497,421             | 76,935                              | 604,652             | -9.5                                |
| Calaveras .....       | 6,087              | 66,519              | 19,419                              | 92,025              | -11.4                               |
| Colusa .....          | 7,511              | 127,480             | 7,412                               | 142,404             | -11.2                               |
| Contra Costa .....    | 261,566            | 1,579,690           | 336,992                             | 2,178,247           | -26.8                               |
| Del Norte .....       | 1,161              | 31,851              | 9,899                               | 42,912              | -7.0                                |
| El Dorado .....       | 7,763              | 193,129             | 33,688                              | 234,580             | -20.6                               |
| Fresno .....          | 152,789            | 1,882,607           | 206,984                             | 2,242,380           | -9.9                                |
| Glenn .....           | 5,822              | 92,704              | 6,261                               | 104,787             | -8.5                                |
| Humboldt .....        | 9,739              | 180,019             | 13,633                              | 203,391             | -13.6                               |
| Imperial .....        | 23,024             | 133,536             | 27,043                              | 183,602             | -7.9                                |
| Inyo .....            | 11,351             | 60,881              | 6,874                               | 79,106              | -14.2                               |
| Kern .....            | 110,731            | 1,197,970           | 281,324                             | 1,590,025           | -2.1                                |
| Kings .....           | 9,079              | 145,365             | 34,490                              | 188,935             | -9.6                                |
| Lake .....            | 9,623              | 57,115              | 24,669                              | 91,408              | -54.6                               |
| Lassen .....          | 16,895             | 143,419             | 9,172                               | 169,485             | -2.1                                |
| Los Angeles .....     | 2,635,571          | 6,415,816           | 3,871,873                           | 12,923,259          | -1.2                                |
| Madera .....          | 40,110             | 248,121             | 43,185                              | 331,416             | -8.3                                |
| Marin .....           | 50,506             | 223,645             | 92,047                              | 366,198             | -6.9                                |
| Mariposa .....        | 9,868              | 64,446              | 7,594                               | 81,908              | -11.4                               |
| Mendocino .....       | 7,911              | 124,630             | 48,497                              | 181,038             | -10.0                               |
| Merced .....          | 26,904             | 239,354             | 62,826                              | 329,084             | -12.1                               |
| Modoc .....           | 6,750              | 134,038             | 9,629                               | 150,417             | -0.6                                |
| Mono .....            | 9,071              | 44,747              | 4,651                               | 58,469              | -6.8                                |
| Monterey .....        | 73,200             | 365,740             | 151,536                             | 590,476             | -5.1                                |
| Napa .....            | 16,975             | 128,448             | 44,812                              | 190,236             | -11.6                               |
| Nevada .....          | 32,807             | 164,644             | 43,345                              | 240,795             | -9.7                                |
| Orange .....          | 823,539            | 2,566,333           | 944,037                             | 4,333,909           | -7.2                                |
| Placer .....          | 85,940             | 565,032             | 111,330                             | 762,302             | -6.5                                |
| Plumas .....          | 56,013             | 313,945             | 17,737                              | 387,696             | -12.2                               |
| Riverside .....       | 170,150            | 1,575,993           | 370,678                             | 2,116,821           | -11.2                               |
| Sacramento .....      | 139,535            | 969,062             | 640,854                             | 1,749,450           | -4.2                                |
| San Benito .....      | 6,494              | 68,840              | 17,479                              | 92,812              | -11.2                               |
| San Bernardino .....  | 485,920            | 2,240,859           | 686,841                             | 3,413,621           | -3.3                                |
| San Diego .....       | 382,589            | 3,972,079           | 1,710,789                           | 6,065,457           | -14.2                               |
| San Francisco .....   | 275,549            | 1,419,111           | 702,437                             | 2,397,097           | -4.1                                |
| San Joaquin .....     | 212,298            | 760,265             | 202,206                             | 1,174,770           | -6.6                                |
| San Luis Obispo ..... | 74,224             | 2,663,680           | 318,943                             | 3,056,847           | -11.6                               |
| San Mateo .....       | 214,349            | 771,364             | 309,164                             | 1,294,876           | -6.1                                |
| Santa Barbara .....   | 137,812            | 476,428             | 110,063                             | 724,303             | 1.8                                 |
| Santa Clara .....     | 325,146            | 1,586,578           | 1,057,003                           | 2,968,728           | 1.2                                 |
| Santa Cruz .....      | 22,662             | 151,783             | 94,420                              | 268,865             | -12.1                               |
| Shasta .....          | 58,489             | 554,604             | 97,288                              | 710,381             | -8.6                                |
| Sierra .....          | 27,870             | 36,412              | 3,907                               | 68,189              | -3.6                                |
| Siskiyou .....        | 27,241             | 173,851             | 39,876                              | 240,968             | -7.0                                |
| Solano .....          | 42,416             | 389,406             | 195,873                             | 627,695             | -9.1                                |
| Sonoma .....          | 33,802             | 381,430             | 248,929                             | 664,160             | -38.1                               |
| Stanislaus .....      | 37,740             | 178,084             | 160,604                             | 376,428             | -10.9                               |
| Sutter .....          | 8,072              | 107,258             | 43,729                              | 159,059             | -8.9                                |
| Tehama .....          | 10,040             | 146,922             | 33,788                              | 190,751             | -11.8                               |
| Trinity .....         | 1,335              | 23,667              | 5,605                               | 30,607              | -8.1                                |
| Tulare .....          | 38,175             | 384,893             | 112,210                             | 535,279             | -12.3                               |
| Tuolumne .....        | 6,377              | 80,834              | 21,265                              | 108,477             | -15.3                               |
| Ventura .....         | 184,441            | 739,683             | 208,265                             | 1,132,389           | -8.9                                |
| Yolo .....            | 42,251             | 323,818             | 138,694                             | 504,763             | 1.0                                 |
| Yuba .....            | 12,509             | 154,958             | 35,608                              | 203,075             | -14.6                               |
| <b>Totals .....</b>   | <b>\$7,818,605</b> | <b>\$39,937,981</b> | <b>\$15,276,298</b>                 | <b>\$63,032,884</b> | <b>-7.9</b>                         |

a. Excludes railroad cars operated by private car companies, which were assessed at \$595,471,000 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 BY CLASS OF PROPERTY AND BY COUNTY, 2000-01<sup>a</sup>**

(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 .....         | \$34,717,087         | \$70,021,609           | \$7,274,160          | \$2,885,547         | \$109,127,309          | 10.0                        |
| Alpine .....          | 101,844              | 165,528                | 6,247                | 478                 | 273,141                | 11.0                        |
| Amador .....          | 808,762              | 1,470,829              | 88,822               | 55,920              | 2,312,493              | 5.7                         |
| Butte .....           | 3,523,141            | 6,326,376              | 621,729              | 390,854             | 10,080,393             | 5.3                         |
| Calaveras .....       | 1,105,378            | 2,079,017              | 73,226               | 24,224              | 3,233,397              | 6.2                         |
| Colusa .....          | 704,533              | 782,201                | 145,816              | 17,459              | 1,615,091              | 1.6                         |
| Contra Costa .....    | 29,746,394           | 51,750,303             | 2,599,013            | 1,672,215           | 82,423,495             | 9.4                         |
| Del Norte .....       | 393,474              | 640,954                | 55,147               | 53,139              | 1,036,437              | 3.3                         |
| El Dorado .....       | 4,097,228            | 8,384,401              | 409,453              | 215,242             | 12,675,840             | 6.5                         |
| Fresno .....          | 9,764,075            | 21,097,383             | 2,448,609            | 652,576             | 32,657,491             | 4.3                         |
| Glenn .....           | 631,235              | 715,606                | 182,317              | 24,698              | 1,504,460              | 4.0                         |
| Humboldt .....        | 2,179,671            | 3,805,795              | 388,496              | 180,531             | 6,193,432              | -0.3                        |
| Imperial .....        | 2,219,320            | 3,237,082              | 524,025              | 70,645              | 5,909,782              | 4.4                         |
| Inyo .....            | 1,294,873            | 1,038,247              | 87,237               | 30,970              | 2,389,386              | 1.4                         |
| Kern .....            | 19,673,351           | 21,253,191             | 1,917,202            | 871,239             | 41,972,506             | 6.1                         |
| Kings .....           | 1,286,138            | 2,866,818              | 326,597              | 104,060             | 4,375,493              | 5.6                         |
| Lake .....            | 1,348,416            | 2,075,870              | 145,996              | 78,210              | 3,492,073              | 6.0                         |
| Lassen .....          | 485,950              | 773,599                | 95,188               | 18,763              | 1,335,973              | 2.7                         |
| Los Angeles .....     | 258,228,206          | 301,804,512            | 35,939,311           | 18,384,492          | 577,587,537            | 6.7                         |
| Madera .....          | 1,893,547            | 4,005,171              | 402,197              | 303,162             | 5,997,754              | 5.8                         |
| Marin .....           | 12,904,538           | 18,047,176             | 768,301              | 705,455             | 31,014,561             | 10.0                        |
| Mariposa .....        | 453,452              | 644,511                | 49,340               | 11,620              | 1,135,683              | 2.9                         |
| Mendocino .....       | 2,284,478            | 3,231,718              | 254,567              | 125,785             | 5,644,977              | 5.5                         |
| Merced .....          | 3,088,099            | 6,010,566              | 596,141              | 213,923             | 9,480,884              | 6.1                         |
| Modoc .....           | 321,387              | 224,088                | 38,634               | 7,370               | 576,738                | 3.2                         |
| Mono .....            | 770,522              | 1,379,474              | 60,352               | 9,818               | 2,200,530              | 8.7                         |
| Monterey .....        | 11,583,373           | 15,625,292             | 1,067,388            | 904,216             | 27,371,837             | 9.1                         |
| Napa .....            | 4,893,885            | 7,470,541              | 578,286              | 392,226             | 12,550,486             | 10.3                        |
| Nevada .....          | 2,551,738            | 5,261,084              | 237,671              | 106,234             | 7,944,259              | 7.9                         |
| Orange .....          | 104,578,151          | 110,060,997            | 13,709,175           | 3,951,306           | 224,397,017            | 9.6                         |
| Placer .....          | 7,989,497            | 15,112,678             | 1,375,972            | 607,338             | 23,870,808             | 13.4                        |
| Plumas .....          | 691,372              | 1,162,405              | 52,994               | 19,787              | 1,886,983              | 6.2                         |
| Riverside .....       | 29,759,219           | 56,399,830             | 3,232,955            | 1,849,181           | 87,542,823             | 10.8                        |
| Sacramento .....      | 18,650,810           | 43,562,178             | 3,279,677            | 2,241,456           | 63,251,208             | 7.9                         |
| San Benito .....      | 1,527,465            | 2,101,023              | 206,523              | 49,215              | 3,785,796              | 12.7                        |
| San Bernardino .....  | 22,557,841           | 55,522,418             | 3,926,081            | 2,177,268           | 79,829,073             | 4.3                         |
| San Diego .....       | 76,362,752           | 108,826,341            | 10,659,258           | 5,324,825           | 190,523,527            | 9.4                         |
| San Francisco .....   | 30,019,442           | 45,153,547             | 3,495,717            | 2,751,754           | 75,916,952             | 10.6                        |
| San Joaquin .....     | 8,722,790            | 18,598,779             | 2,050,263            | 983,929             | 28,387,903             | 8.4                         |
| San Luis Obispo ..... | 8,459,379            | 10,130,684             | 691,962              | 240,526             | 19,041,498             | 9.5                         |
| San Mateo .....       | 30,322,018           | 44,089,826             | 7,378,563            | 1,753,643           | 80,036,765             | 10.3                        |
| Santa Barbara .....   | 13,686,680           | 18,060,754             | 1,636,927            | 1,021,831           | 32,362,530             | 8.6                         |
| Santa Clara .....     | 65,142,705           | 94,249,455             | 19,980,420           | 6,452,055           | 172,920,526            | 9.9                         |
| Santa Cruz .....      | 9,046,152            | 10,032,039             | 758,504              | 376,131             | 19,460,564             | 8.0                         |
| Shasta .....          | 2,689,081            | 5,534,383              | 567,029              | 364,218             | 8,426,275              | 4.2                         |
| Sierra .....          | 142,648              | 192,109                | 13,372               | 3,873               | 344,256                | 0.6                         |
| Siskiyou .....        | 869,009              | 1,434,726              | 172,592              | 71,704              | 2,404,624              | 3.5                         |
| Solano .....          | 6,383,594            | 15,108,845             | 1,649,076            | 699,515             | 22,442,000             | 10.1                        |
| Sonoma .....          | 13,089,342           | 21,699,432             | 1,754,175            | 755,247             | 35,787,702             | 10.5                        |
| Stanislaus .....      | 6,010,438            | 14,128,260             | 1,094,874            | 607,930             | 20,625,642             | 6.4                         |
| Sutter .....          | 1,539,949            | 2,576,949              | 395,260              | 110,807             | 4,401,352              | 5.3                         |
| Tehama .....          | 832,692              | 1,690,823              | 132,211              | 56,814              | 2,598,913              | 3.6                         |
| Trinity .....         | 322,281              | 353,861                | 34,642               | 7,754               | 703,029                | 3.4                         |
| Tulare .....          | 4,264,730            | 10,321,998             | 953,314              | 279,877             | 15,260,165             | 5.4                         |
| Tuolumne .....        | 1,221,472            | 2,287,068              | 182,216              | 81,696              | 3,609,060              | 4.4                         |
| Ventura .....         | 22,042,398           | 32,512,775             | 2,601,481            | 1,146,462           | 56,010,192             | 10.0                        |
| Yolo .....            | 3,266,491            | 6,564,487              | 600,651              | 261,763             | 10,169,866             | 10.1                        |
| Yuba .....            | 791,801              | 1,324,315              | 226,896              | 115,977             | 2,227,035              | 3.8                         |
| <b>Totals .....</b>   | <b>\$904,036,296</b> | <b>\$1,310,981,926</b> | <b>\$140,194,246</b> | <b>\$62,874,950</b> | <b>\$2,292,337,518</b> | <b>8.3</b>                  |

a. The value of the homeowners' exemption, \$36,396,322,000, 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.

# Property Taxes

**TABLE 8 – NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',  
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2000-01**  
(Assessed values in thousands of dollars)

| County<br>1                       | Number of<br>Veterans'<br>exemptions <sup>a</sup><br>2 | Exempt value               |                    |                    |                    |
|-----------------------------------|--|----------------------------|--------------------|--------------------|--------------------|
|                                   |  | Veterans <sup>a</sup><br>3 | College<br>4       | Church<br>5        | Religious<br>6     |
| Alameda .....                     | 472  | \$34,294                   | \$161,273          | \$75,057           | \$247,233          |
| Alpine .....                      | 1  | 79                         | –                  | –                  | –                  |
| Amador .....                      | 38   | 3,173                      | –                  | 770                | 6,880              |
| Butte <sup>b</sup> .....          | 240  | 17,558                     | 111                | 276                | 84,110             |
| Calaveras <sup>b</sup> .....      | 48   | 4,092                      | –                  | 153                | 12,021             |
| Colusa <sup>b</sup> .....         | 4  | 204                        | –                  | 289                | 5,693              |
| Contra Costa .....                | 580  | 47,376                     | 101,375            | 7,222              | 310,831            |
| Del Norte <sup>b</sup> .....      | 37   | 2,347                      | –                  | –                  | 10,232             |
| El Dorado <sup>b</sup> .....      | 157  | 13,782                     | 12                 | 601                | 45,560             |
| Fresno <sup>b</sup> .....         | 338  | 25,561                     | 17,702             | 40,899             | 200,345            |
| Glenn <sup>b</sup> .....          | 14   | 915                        | –                  | –                  | 11,000             |
| Humboldt <sup>b</sup> .....       | 127  | 9,904                      | –                  | 3,216              | 30,907             |
| Imperial .....                    | 35   | 2,000                      | –                  | 1,291              | 37,771             |
| Inyo .....                        | 9  | 716                        | 4,336              | 2,706              | 8,282              |
| Kern <sup>b</sup> .....           | 244  | 17,094                     | –                  | 51,691             | 229,243            |
| Kings <sup>b</sup> .....          | 83   | 6,317                      | –                  | 4,670              | 26,104             |
| Lake .....                        | 116  | 8,109                      | –                  | –                  | 15,247             |
| Lassen <sup>b</sup> .....         | 25   | 1,347                      | –                  | –                  | 9,583              |
| Los Angeles <sup>b</sup> .....    | 1,371  | 103,930                    | 2,399,534          | 267,447            | 2,193,331          |
| Madera <sup>b</sup> .....         | 79   | 6,365                      | –                  | 80                 | 33,295             |
| Marin .....                       | 161  | 13,023                     | 59,215             | 23,358             | 51,221             |
| Mariposa .....                    | 38   | 2,823                      | –                  | 322                | 5,395              |
| Mendocino <sup>b</sup> .....      | 92   | 7,080                      | 453                | 21                 | 19,279             |
| Merced <sup>b</sup> .....         | 240  | 16,577                     | 484                | 3,354              | 72,166             |
| Modoc .....                       | 13   | 764                        | –                  | 12                 | 3,574              |
| Mono <sup>b</sup> .....           | 3  | 200                        | 182                | 365                | 4,972              |
| Monterey .....                    | 720  | 51,106                     | 39,655             | 1,271              | 101,880            |
| Napa <sup>b</sup> .....           | 99   | 7,768                      | 67,698             | 3,448              | 42,485             |
| Nevada <sup>b</sup> .....         | 142  | 11,842                     | –                  | 381                | 23,648             |
| Orange <sup>b</sup> .....         | 933  | 72,345                     | 319,325            | 36,619             | 843,760            |
| Placer <sup>b</sup> .....         | 200  | 17,622                     | 7,754              | 6,904              | 97,962             |
| Plumas <sup>b</sup> .....         | 22   | 1,671                      | –                  | 2,059              | 10,403             |
| Riverside <sup>b</sup> .....      | 995  | 75,986                     | 46,936             | 12,218             | 396,625            |
| Sacramento <sup>b</sup> .....     | 1,283  | 89,273                     | 39,711             | 135,410            | 335,684            |
| San Benito <sup>b</sup> .....     | 15   | 1,410                      | –                  | 1,875              | 15,629             |
| San Bernardino <sup>b</sup> ..... | 808  | 60,185                     | 89,486             | 138,204            | 280,028            |
| San Diego <sup>b</sup> .....      | 3,152  | 255,194                    | 225,821            | 50,005             | 720,722            |
| San Francisco .....               | 130  | 9,590                      | 284,157            | 81,040             | 173,285            |
| San Joaquin <sup>b</sup> .....    | 290  | 22,808                     | 134,423            | 124,635            | 70,416             |
| San Luis Obispo .....             | 154  | 12,924                     | –                  | 2,518              | 74,191             |
| San Mateo <sup>b</sup> .....      | 195  | 16,247                     | 394,921            | 4,977              | 156,298            |
| Santa Barbara .....               | 257  | 20,237                     | 46,398             | 12,994             | 133,809            |
| Santa Clara <sup>b</sup> .....    | 486  | 38,144                     | 3,484,807          | 83,305             | 366,846            |
| Santa Cruz <sup>b</sup> .....     | 113  | 9,435                      | 8,580              | 11,489             | 42,871             |
| Shasta <sup>b</sup> .....         | 360  | 26,918                     | 22,580             | 2,253              | 72,124             |
| Sierra .....                      | 5  | 294                        | –                  | –                  | 1,502              |
| Siskiyou <sup>b</sup> .....       | 42   | 2,751                      | –                  | 289                | 21,289             |
| Solano <sup>b</sup> .....         | 896  | 67,110                     | 352                | 14,038             | 73,851             |
| Sonoma <sup>b</sup> .....         | 354  | 29,574                     | –                  | 11,531             | 100,341            |
| Stanislaus <sup>b</sup> .....     | 258  | 19,766                     | –                  | 12,554             | 194,554            |
| Sutter <sup>b</sup> .....         | 113  | 9,011                      | 13                 | 298                | 31,749             |
| Tehama <sup>b</sup> .....         | 84   | 5,900                      | –                  | 25                 | 15,931             |
| Trinity <sup>b</sup> .....        | 16   | 1,041                      | –                  | 608                | 4,063              |
| Tulare <sup>b</sup> .....         | 159  | 11,739                     | –                  | 2,347              | 157,143            |
| Tuolumne .....                    | 64   | 4,823                      | –                  | 3,295              | 15,323             |
| Ventura <sup>b</sup> .....        | 374  | 29,680                     | 77,422             | 59,931             | 207,566            |
| Yolo <sup>b</sup> .....           | 60   | 4,315                      | –                  | 821                | 45,342             |
| Yuba <sup>b</sup> .....           | 106  | 6,826                      | –                  | 330                | 19,165             |
| <b>Totals .....</b>               | <b>17,450</b>  | <b>\$1,339,166</b>         | <b>\$8,034,715</b> | <b>\$1,301,473</b> | <b>\$8,520,758</b> |

a. Disabled veterans included in these figures numbered 17,382 with an exempt value of \$1,338,970,000. Comparable figures for 1999-00 were 16,309 and \$1,238,751,000.

b. An additional exemption enacted by the Legislature in 1975, Section 155.20 of the Revenue and Taxation Code, permits counties to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$5,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. Eleven counties adopted ordinances and exempted the following amounts on the 2000 rolls: Colusa, \$453,000; Fresno, \$506,000; Humboldt, \$1,241,000; Lassen, \$263,000; Mendocino, \$811,000; Santa Cruz, \$4,736,000; Shasta, \$1,426,000; Sonoma, \$7,106,000; Sutter, \$4,094,000; Tehama, \$444,000; and Yuba, \$110,000. An additional 31 counties have adopted and exempt low value properties by assigning them a taxable value of zero.

# Property Taxes

**TABLE 8 – NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',  
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2000-01 – Concluded**  
(Assessed values in thousands of dollars)

| County                | Exempt value                |                     |  |                     | Total exempt value as percent of tax base <sup>e</sup> |
|-----------------------|-----------------------------|---------------------|--|---------------------|--|
|                       | Schools below college grade | Welfare             |  | Total <sup>d</sup>  |  |
|                       |                             | Hospitals           | Other charitable properties <sup>c</sup> |                     |  |
| 7                     | 8                           | 9                   | 10                                       | 11                  | 12   |
| Alameda .....         | —                           | \$692,429           | \$1,675,681                              | \$2,885,967         | 2.6  |
| Alpine .....          | \$73                        | —                   | 326                                      | 478                 | .2   |
| Amador .....          | —                           | 32,747              | 12,348                                   | 55,917              | 2.3  |
| Butte .....           | —                           | 142,047             | 146,723                                  | 390,825             | 3.7  |
| Calaveras .....       | —                           | —                   | 7,958                                    | 24,224              | .7   |
| Colusa .....          | 350                         | 8,135               | 2,185                                    | 17,309              | 1.0  |
| Contra Costa .....    | 82,576                      | 751,632             | 371,205                                  | 1,672,215           | 2.0  |
| Del Norte .....       | 616                         | 31,832              | 7,726                                    | 52,753              | 4.9  |
| El Dorado .....       | 610                         | 58,940              | 95,736                                   | 215,242             | 1.7  |
| Fresno .....          | 28,528                      | 94,236              | 244,782                                  | 652,560             | 1.9  |
| Glenn .....           | —                           | —                   | 12,783                                   | 24,698              | 1.5  |
| Humboldt .....        | 6,239                       | 50,265              | 78,759                                   | 180,531             | 2.8  |
| Imperial .....        | 3,283                       | —                   | 26,300                                   | 70,645              | 1.2  |
| Inyo .....            | 769                         | —                   | 14,148                                   | 30,957              | 1.3  |
| Kern .....            | 22,356                      | 348,472             | 202,399                                  | 871,254             | 2.0  |
| Kings .....           | 5,007                       | 11,359              | 50,603                                   | 104,060             | 2.3  |
| Lake .....            | 365                         | 29,546              | 24,942                                   | 78,210              | 2.2  |
| Lassen .....          | 261                         | —                   | 7,572                                    | 19,026              | 1.3  |
| Los Angeles .....     | 478,048                     | 5,358,874           | 7,583,327                                | 18,384,492          | 3.1  |
| Madera .....          | 2,125                       | 237,948             | 23,347                                   | 303,162             | 4.8  |
| Marin .....           | 64,641                      | 146,059             | 347,937                                  | 705,455             | 2.2  |
| Mariposa .....        | —                           | —                   | 3,080                                    | 11,620              | 1.0  |
| Mendocino .....       | 677                         | 35,897              | 61,567                                   | 125,785             | 2.2  |
| Merced .....          | 2,305                       | 61,040              | 58,607                                   | 214,533             | 2.2  |
| Modoc .....           | 3,020                       | —                   | —  | 7,370               | 1.0  |
| Mono .....            | —                           | —                   | 4,099                                    | 9,818               | .4   |
| Monterey .....        | 47,519                      | 162,285             | 500,500                                  | 904,216             | 3.2  |
| Napa .....            | 17,482                      | 134,723             | 118,563                                  | 392,168             | 3.1  |
| Nevada .....          | 2,012                       | 44,527              | 23,600                                   | 106,009             | 1.3  |
| Orange .....          | 145,540                     | 1,000,848           | 1,524,921                                | 3,943,358           | 1.7  |
| Placer .....          | 4,948                       | 143,914             | 328,195                                  | 607,299             | 2.5  |
| Plumas .....          | —                           | —                   | 5,883                                    | 20,016              | .9   |
| Riverside .....       | 34,137                      | 527,813             | 755,140                                  | 1,848,856           | 2.1  |
| Sacramento .....      | 56,031                      | 871,853             | 713,495                                  | 2,241,456           | 3.4  |
| San Benito .....      | 1,939                       | —                   | 28,362                                   | 49,215              | 1.3  |
| San Bernardino .....  | 3,016                       | —                   | 1,606,349                                | 2,177,268           | 2.6  |
| San Diego .....       | 12,834                      | 634,202             | 3,426,048                                | 5,324,825           | 2.7  |
| San Francisco .....   | 2,601                       | 496,748             | 1,704,334                                | 2,751,754           | 3.5  |
| San Joaquin .....     | 15,376                      | 409,059             | 207,215                                  | 983,931             | 3.3  |
| San Luis Obispo ..... | 3,785                       | 17,742              | 129,365                                  | 240,526             | 1.1  |
| San Mateo .....       | 92,018                      | 484,294             | 604,829                                  | 1,753,583           | 2.2  |
| Santa Barbara .....   | 29,109                      | 289,572             | 487,577                                  | 1,019,697           | 3.1  |
| Santa Clara .....     | 79,259                      | 355,711             | 2,047,147                                | 6,455,220           | 3.7  |
| Santa Cruz .....      | 2,338                       | 82,951              | 213,788                                  | 376,188             | 1.9  |
| Shasta .....          | 1,245                       | 125,276             | 112,397                                  | 364,218             | 4.0  |
| Sierra .....          | —                           | 407                 | 1,671                                    | 3,873               | .9   |
| Siskiyou .....        | —                           | 27,338              | 20,036                                   | 71,704              | 2.7  |
| Solano .....          | 20,801                      | 90,910              | 432,452                                  | 699,515             | 3.0  |
| Sonoma .....          | 16,342                      | 225,426             | 364,927                                  | 755,247             | 2.1  |
| Stanislaus .....      | 16,474                      | 130,326             | 234,256                                  | 607,930             | 2.9  |
| Sutter .....          | 4,173                       | 44,991              | 16,479                                   | 110,808             | 2.4  |
| Tehama .....          | 3,301                       | 21,988              | 9,670                                    | 57,258              | 2.1  |
| Trinity .....         | —                           | —                   | 1,945                                    | 7,657               | 1.0  |
| Tulare .....          | —                           | —                   | 108,648                                  | 279,877             | 1.8  |
| Tuolumne .....        | 1,462                       | 21,172              | 35,480                                   | 81,555              | 2.2  |
| Ventura .....         | 32,590                      | 269,156             | 470,118                                  | 1,146,462           | 2.0  |
| Yolo .....            | 9,181                       | 92,447              | 109,657                                  | 261,763             | 2.5  |
| Yuba .....            | —                           | 62,211              | 27,336                                   | 115,977             | 4.8  |
| <b>Totals .....</b>   | <b>\$1,357,360</b>          | <b>\$14,859,350</b> | <b>\$27,434,524</b>                      | <b>\$62,868,535</b> | <b>2.7</b>   |

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

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

e. The tax base includes the 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, 2000-01**  
(Assessed values in thousands of dollars)

| County<br>1           | Gross assessed value<br>2 | Number of homeowners' exemptions<br>3 | Exempt value        |                     |                     | Taxable assessed value (Net of all exemptions)<br>7 |
|-----------------------|---------------------------|---------------------------------------|---------------------|---------------------|---------------------|---|
|                       |                           |                                       | Homeowners'<br>4    | All other<br>5      | Total<br>6          |   |
| Alameda .....         | \$114,921,466             | 241,657                               | \$1,690,245         | \$2,885,547         | \$4,575,791         | \$110,345,674                                       |
| Alpine .....          | 287,487                   | 181                                   | 1,264               | 478                 | 1,742               | 285,745   |
| Amador .....          | 2,527,807                 | 7,517                                 | 52,300              | 55,920              | 108,220             | 2,419,588   |
| Butte .....           | 11,075,898                | 40,712                                | 284,354             | 390,854             | 675,207             | 10,400,691  |
| Calaveras .....       | 3,349,645                 | 9,831                                 | 68,737              | 24,224              | 92,961              | 3,256,684   |
| Colusa .....          | 1,774,954                 | 3,365                                 | 23,520              | 17,459              | 40,979              | 1,733,974   |
| Contra Costa .....    | 86,273,957                | 214,468                               | 1,498,873           | 1,672,215           | 3,171,088           | 83,102,869  |
| Del Norte .....       | 1,132,487                 | 4,913                                 | 33,730              | 53,139              | 86,868              | 1,045,619   |
| El Dorado .....       | 13,125,662                | 35,487                                | 247,838             | 215,242             | 463,080             | 12,662,582  |
| Fresno .....          | 35,552,447                | 113,616                               | 793,697             | 652,576             | 1,446,273           | 34,106,174  |
| Glenn .....           | 1,633,946                 | 4,796                                 | 33,515              | 24,698              | 58,213              | 1,575,733   |
| Humboldt .....        | 6,577,353                 | 25,197                                | 175,959             | 180,531             | 356,490             | 6,220,863   |
| Imperial .....        | 6,164,029                 | 16,983                                | 118,421             | 70,645              | 189,066             | 5,974,962   |
| Inyo .....            | 2,499,463                 | 3,948                                 | 26,894              | 30,970              | 57,864              | 2,441,598   |
| Kern .....            | 44,433,770                | 100,043                               | 698,741             | 871,239             | 1,569,980           | 42,863,790  |
| Kings .....           | 4,668,487                 | 16,105                                | 112,477             | 104,060             | 216,536             | 4,451,951   |
| Lake .....            | 3,661,690                 | 12,590                                | 87,729              | 78,210              | 165,939             | 3,495,752   |
| Lassen .....          | 1,524,222                 | 5,684                                 | 39,597              | 18,763              | 58,360              | 1,465,861   |
| Los Angeles .....     | 608,895,288               | 1,153,373                             | 8,064,825           | 18,384,492          | 26,449,317          | 582,445,971   |
| Madera .....          | 6,632,331                 | 16,880                                | 117,535             | 303,162             | 420,696             | 6,211,635   |
| Marin .....           | 32,086,214                | 55,622                                | 389,249             | 705,455             | 1,094,703           | 30,991,510  |
| Mariposa .....        | 1,229,211                 | 4,142                                 | 27,431              | 11,620              | 39,051              | 1,190,160   |
| Mendocino .....       | 5,951,801                 | 15,877                                | 111,110             | 125,785             | 236,896             | 5,714,905   |
| Merced .....          | 10,023,891                | 29,998                                | 209,082             | 213,923             | 423,005             | 9,600,886   |
| Modoc .....           | 734,525                   | 2,339                                 | 16,248              | 7,370               | 23,618              | 710,907   |
| Mono .....            | 2,268,818                 | 2,160                                 | 15,077              | 9,818               | 24,895              | 2,243,923   |
| Monterey .....        | 28,866,528                | 51,339                                | 358,785             | 904,216             | 1,263,002           | 27,603,527  |
| Napa .....            | 13,132,947                | 22,576                                | 157,903             | 392,226             | 550,129             | 12,582,818  |
| Nevada .....          | 8,291,289                 | 22,980                                | 160,660             | 106,234             | 266,895             | 8,024,394   |
| Orange .....          | 232,682,232               | 460,517                               | 3,217,237           | 3,951,306           | 7,168,542           | 225,513,690   |
| Placer .....          | 25,240,449                | 57,464                                | 401,872             | 607,338             | 1,009,210           | 24,231,238  |
| Plumas .....          | 2,294,466                 | 5,495                                 | 38,258              | 19,787              | 58,046              | 2,236,421   |
| Riverside .....       | 91,508,825                | 233,230                               | 1,630,319           | 1,849,181           | 3,479,500           | 88,029,325  |
| Sacramento .....      | 67,242,115                | 222,529                               | 1,557,630           | 2,241,456           | 3,799,086           | 63,443,028  |
| San Benito .....      | 3,927,823                 | 8,759                                 | 61,269              | 49,215              | 110,484             | 3,817,339   |
| San Bernardino .....  | 85,419,961                | 226,661                               | 1,582,587           | 2,177,268           | 3,759,855           | 81,660,106  |
| San Diego .....       | 201,913,809               | 461,474                               | 3,228,624           | 5,324,825           | 8,553,449           | 193,360,360   |
| San Francisco .....   | 81,065,803                | 94,930                                | 664,510             | 2,751,754           | 3,416,264           | 77,649,539  |
| San Joaquin .....     | 30,546,601                | 89,293                                | 624,234             | 983,929             | 1,608,162           | 28,938,439  |
| San Luis Obispo ..... | 22,338,872                | 45,379                                | 316,120             | 240,526             | 556,646             | 21,782,225  |
| San Mateo .....       | 83,085,284                | 138,958                               | 972,613             | 1,753,643           | 2,726,255           | 80,359,029  |
| Santa Barbara .....   | 34,108,664                | 63,249                                | 440,958             | 1,021,831           | 1,462,790           | 32,645,874  |
| Santa Clara .....     | 182,341,309               | 287,248                               | 2,010,723           | 6,452,055           | 8,462,779           | 173,878,530   |
| Santa Cruz .....      | 20,105,560                | 42,215                                | 295,380             | 376,131             | 671,511             | 19,434,049  |
| Shasta .....          | 9,500,874                 | 36,150                                | 252,146             | 364,218             | 616,365             | 8,884,509   |
| Sierra .....          | 416,318                   | 855                                   | 5,969               | 3,873               | 9,843               | 406,475   |
| Siskiyou .....        | 2,717,296                 | 10,732                                | 74,662              | 71,704              | 146,366             | 2,570,930   |
| Solano .....          | 23,769,210                | 60,313                                | 421,890             | 699,515             | 1,121,404           | 22,647,806  |
| Sonoma .....          | 37,207,109                | 89,855                                | 628,103             | 755,247             | 1,383,350           | 35,823,759  |
| Stanislaus .....      | 21,610,000                | 75,431                                | 526,278             | 607,930             | 1,134,208           | 20,475,793  |
| Sutter .....          | 4,671,217                 | 14,303                                | 100,018             | 110,807             | 210,825             | 4,460,392   |
| Tehama .....          | 2,846,477                 | 12,682                                | 87,523              | 56,814              | 144,337             | 2,702,140   |
| Trinity .....         | 741,390                   | 3,084                                 | 21,581              | 7,754               | 29,335              | 712,055   |
| Tulare .....          | 16,075,321                | 52,564                                | 366,535             | 279,877             | 646,412             | 15,428,909  |
| Tuolumne .....        | 3,799,233                 | 12,439                                | 87,072              | 81,696              | 168,768             | 3,630,464   |
| Ventura .....         | 58,289,044                | 131,475                               | 917,569             | 1,146,462           | 2,064,031           | 56,225,013  |
| Yolo .....            | 10,936,392                | 26,606                                | 186,222             | 261,763             | 447,985             | 10,488,407  |
| Yuba .....            | 2,546,087                 | 8,982                                 | 62,622              | 115,977             | 178,600             | 2,367,487   |
| <b>Totals .....</b>   | <b>\$2,418,245,351</b>    | <b>5,207,251</b>                      | <b>\$36,396,322</b> | <b>\$62,874,950</b> | <b>\$99,271,272</b> | <b>\$2,318,974,080</b>                              |

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

# Property Taxes

**TABLE 10 – NET<sup>a</sup> STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL  
PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 2000-01**  
(In thousands of dollars)

| County                | Secured valuations  |                        |                        | Unsecured valuations (Local only) <sup>b</sup> | Total assessed value   |
|-----------------------|---------------------|------------------------|------------------------|--|------------------------|
|                       | State assessed      | Locally assessed       | Total                  |  |                        |
| 1                     | 2                   | 3                      | 4                      | 5  | 6                      |
| Alameda .....         | \$2,908,610         | \$100,005,435          | \$102,914,045          | \$9,121,874                                    | \$112,035,919          |
| Alpine .....          | 13,868              | 249,875                | 263,744                | 23,266   | 287,010                |
| Amador .....          | 159,395             | 2,233,890              | 2,393,285              | 78,603   | 2,471,888              |
| Butte .....           | 604,652             | 9,508,043              | 10,112,695             | 572,350  | 10,685,045             |
| Calaveras .....       | 92,025              | 3,165,865              | 3,257,889              | 67,532   | 3,325,421              |
| Colusa .....          | 142,404             | 1,486,626              | 1,629,030              | 128,465  | 1,757,495              |
| Contra Costa .....    | 2,178,247           | 78,999,401             | 81,177,648             | 3,424,094                                      | 84,601,742             |
| Del Norte .....       | 42,912              | 995,344                | 1,038,256              | 41,092   | 1,079,348              |
| El Dorado .....       | 234,580             | 12,321,726             | 12,556,306             | 354,114  | 12,910,420             |
| Fresno .....          | 2,242,380           | 30,576,687             | 32,819,067             | 2,080,804                                      | 34,899,871             |
| Glenn .....           | 104,787             | 1,442,708              | 1,547,496              | 61,752   | 1,609,247              |
| Humboldt .....        | 203,391             | 5,821,962              | 6,025,352              | 371,470  | 6,396,823              |
| Imperial .....        | 183,602             | 5,128,796              | 5,312,398              | 780,986  | 6,093,384              |
| Inyo .....            | 79,106              | 1,759,275              | 1,838,381              | 630,111  | 2,468,492              |
| Kern .....            | 1,590,025           | 39,848,255             | 41,438,280             | 2,124,251                                      | 43,562,531             |
| Kings .....           | 188,935             | 4,196,050              | 4,384,984              | 179,443  | 4,564,427              |
| Lake .....            | 91,408              | 3,268,331              | 3,359,738              | 223,742  | 3,583,480              |
| Lassen .....          | 169,485             | 1,240,080              | 1,409,566              | 95,893   | 1,505,459              |
| Los Angeles .....     | 12,923,259          | 538,725,033            | 551,648,292            | 38,862,504                                     | 590,510,796            |
| Madera .....          | 331,416             | 5,771,635              | 6,103,051              | 226,118  | 6,329,169              |
| Marin .....           | 366,198             | 29,865,135             | 30,231,333             | 1,149,425                                      | 31,380,759             |
| Mariposa .....        | 81,908              | 1,092,084              | 1,173,993              | 43,599   | 1,217,592              |
| Mendocino .....       | 181,038             | 5,403,273              | 5,584,312              | 241,704  | 5,826,015              |
| Merced .....          | 329,084             | 8,874,225              | 9,203,309              | 606,659  | 9,809,968              |
| Modoc .....           | 150,417             | 554,607                | 705,024                | 22,131   | 727,156                |
| Mono .....            | 58,469              | 2,004,428              | 2,062,897              | 196,102  | 2,258,999              |
| Monterey .....        | 590,476             | 25,999,125             | 26,589,600             | 1,372,712                                      | 27,962,312             |
| Napa .....            | 190,236             | 12,013,312             | 12,203,548             | 537,173  | 12,740,722             |
| Nevada .....          | 240,795             | 7,699,558              | 7,940,353              | 244,702  | 8,185,055              |
| Orange .....          | 4,333,909           | 209,230,900            | 213,564,809            | 15,166,117                                     | 228,730,926            |
| Placer .....          | 762,302             | 23,032,858             | 23,795,160             | 837,950  | 24,633,110             |
| Plumas .....          | 387,696             | 1,818,703              | 2,206,398              | 68,281   | 2,274,679              |
| Riverside .....       | 2,116,821           | 83,432,454             | 85,549,275             | 4,110,369                                      | 89,659,644             |
| Sacramento .....      | 1,749,450           | 59,567,109             | 61,316,560             | 3,684,099                                      | 65,000,658             |
| San Benito .....      | 92,812              | 3,617,140              | 3,709,952              | 168,657  | 3,878,608              |
| San Bernardino .....  | 3,413,621           | 73,672,579             | 77,086,200             | 6,156,493                                      | 83,242,694             |
| San Diego .....       | 6,065,457           | 180,483,178            | 186,548,635            | 10,040,349                                     | 196,588,984            |
| San Francisco .....   | 2,397,097           | 68,907,023             | 71,304,120             | 7,009,929                                      | 78,314,049             |
| San Joaquin .....     | 1,174,770           | 26,475,786             | 27,650,555             | 1,912,117                                      | 29,562,672             |
| San Luis Obispo ..... | 3,056,847           | 18,344,485             | 21,401,332             | 697,013  | 22,098,345             |
| San Mateo .....       | 1,294,876           | 70,944,551             | 72,239,428             | 9,092,214                                      | 81,331,641             |
| Santa Barbara .....   | 724,303             | 30,407,039             | 31,131,342             | 1,955,491                                      | 33,086,833             |
| Santa Clara .....     | 2,968,728           | 153,936,020            | 156,904,747            | 18,984,506                                     | 175,889,254            |
| Santa Cruz .....      | 268,865             | 18,744,444             | 19,013,309             | 716,120  | 19,729,429             |
| Shasta .....          | 710,381             | 7,908,341              | 8,618,722              | 517,934  | 9,136,655              |
| Sierra .....          | 68,189              | 313,624                | 381,813                | 30,631   | 412,445                |
| Siskiyou .....        | 240,968             | 2,225,859              | 2,466,827              | 178,765  | 2,645,592              |
| Solano .....          | 627,695             | 21,500,128             | 22,127,823             | 941,872  | 23,069,695             |
| Sonoma .....          | 664,160             | 34,044,893             | 34,709,053             | 1,742,809                                      | 36,451,862             |
| Stanislaus .....      | 376,428             | 19,419,016             | 19,795,444             | 1,206,627                                      | 21,002,071             |
| Sutter .....          | 159,059             | 4,016,548              | 4,175,607              | 384,803  | 4,560,410              |
| Tehama .....          | 190,751             | 2,507,228              | 2,697,979              | 91,684   | 2,789,663              |
| Trinity .....         | 30,607              | 665,619                | 696,227                | 37,410   | 733,636                |
| Tulare .....          | 535,279             | 14,456,021             | 14,991,300             | 804,144  | 15,795,444             |
| Tuolumne .....        | 108,477             | 3,487,391              | 3,595,867              | 121,669  | 3,717,537              |
| Ventura .....         | 1,132,389           | 53,082,501             | 54,214,890             | 2,927,691                                      | 57,142,581             |
| Yolo .....            | 504,763             | 9,456,939              | 9,961,702              | 712,927  | 10,674,629             |
| Yuba .....            | 203,075             | 2,067,289              | 2,270,364              | 159,746  | 2,430,110              |
| <b>Totals .....</b>   | <b>\$63,032,884</b> | <b>\$2,138,016,430</b> | <b>\$2,201,049,313</b> | <b>\$154,321,088</b>                           | <b>\$2,355,370,401</b> |

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<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2000-01**  
(In thousands of dollars)

| City<br>1             | Locally<br>assessed value<br>2 | City<br>1                | Locally<br>assessed value<br>2 | City<br>1              | Locally<br>assessed value<br>2 |
|-----------------------|--------------------------------|--------------------------|--------------------------------|------------------------|--------------------------------|
| Adelanto .....        | 777,503                        | Canyon Lake .....        | 888,292                        | El Cajon .....         | 4,274,648                      |
| Agoura Hills .....    | 2,395,818                      | Capitola .....           | 1,033,160                      | El Centro .....        | 1,107,521                      |
| Alameda .....         | 5,261,056                      | Carlsbad .....           | 11,041,872                     | El Cerrito .....       | 1,550,570                      |
| Albany .....          | 1,019,597                      | Carmel .....             | 1,454,747                      | El Monte .....         | 3,316,355                      |
| Alhambra .....        | 3,917,408                      | Carpinteria .....        | 1,029,867                      | El Segundo .....       | 6,552,037                      |
| Alturas .....         | 84,373                         | Carson .....             | 8,788,809                      | Emeryville .....       | 1,731,890                      |
| Amador .....          | 11,821                         | Cathedral City .....     | 1,874,570                      | Encinitas .....        | 5,681,124                      |
| American Canyon ..... | 570,605                        | Ceres .....              | 1,143,935                      | Escalon .....          | 328,807                        |
| Anaheim .....         | 19,809,821                     | Cerritos .....           | 4,426,718                      | Escondido .....        | 6,678,176                      |
| Anderson .....        | 313,149                        | Chico .....              | 3,087,291                      | Etna .....             | 24,265                         |
| Angels .....          | 211,795                        | Chino .....              | 3,719,625                      | Eureka .....           | 1,206,037                      |
| Antioch .....         | 4,872,619                      | Chino Hills .....        | 4,266,301                      | Exeter .....           | 274,200                        |
| Apple Valley .....    | 2,201,920                      | Chowchilla .....         | 221,541                        | Fairfax .....          | 620,504                        |
| Arcadia .....         | 5,379,709                      | Chula Vista .....        | 8,855,136                      | Fairfield .....        | 5,255,310                      |
| Arcata .....          | 636,086                        | Citrus Heights .....     | 3,624,763                      | Farmersville .....     | 144,192                        |
| Arroyo Grande .....   | 1,193,758                      | Claremont .....          | 1,952,391                      | Ferndale .....         | 70,012                         |
| Artesia .....         | 700,518                        | Clayton .....            | 1,101,804                      | Fillmore .....         | 442,010                        |
| Arvin .....           | 196,678                        | Clearlake .....          | 443,598                        | Firebaugh .....        | 142,710                        |
| Atascadero .....      | 1,501,021                      | Cloverdale .....         | 359,433                        | Folsom .....           | 4,580,833                      |
| Atherton .....        | 2,668,460                      | Clovis .....             | 2,961,042                      | Fontana .....          | 4,980,607                      |
| Atwater .....         | 620,356                        | Coachella .....          | 462,300                        | Fort Bragg .....       | 390,564                        |
| Auburn .....          | 970,342                        | Coalinga .....           | 259,195                        | Fort Jones .....       | 23,558                         |
| Avalon .....          | 385,061                        | Colfax .....             | 84,710                         | Fortuna .....          | 427,827                        |
| Avenal .....          | 93,024                         | Colma .....              | 308,072                        | Foster City .....      | 4,050,514                      |
| Azusa .....           | 1,708,161                      | Colton .....             | 1,473,610                      | Fountain Valley .....  | 4,028,209                      |
| Bakersfield .....     | 10,380,836                     | Colusa .....             | 200,886                        | Fowler .....           | 156,755                        |
| Baldwin Park .....    | 2,077,745                      | Commerce .....           | 2,826,569                      | Fremont .....          | 20,987,658                     |
| Banning .....         | 908,615                        | Compton .....            | 2,863,834                      | Fresno .....           | 16,021,320                     |
| Barstow .....         | 756,369                        | Concord .....            | 7,727,186                      | Fullerton .....        | 7,847,215                      |
| Beaumont .....        | 374,911                        | Corcoran .....           | 194,741                        | Galt .....             | 782,251                        |
| Bell .....            | 844,680                        | Corning .....            | 209,315                        | Gardena .....          | 2,745,825                      |
| Bellflower .....      | 2,356,459                      | Corona .....             | 7,936,377                      | Garden Grove .....     | 6,891,194                      |
| Bell Gardens .....    | 843,448                        | Coronado .....           | 3,123,325                      | Gilroy .....           | 2,897,988                      |
| Belmont .....         | 2,615,485                      | Corte Madera .....       | 1,340,245                      | Glendale .....         | 12,867,351                     |
| Belvedere .....       | 752,823                        | Costa Mesa .....         | 8,374,270                      | Glendora .....         | 2,927,828                      |
| Benicia .....         | 2,870,813                      | Cotati .....             | 462,494                        | Gonzales .....         | 227,516                        |
| Berkeley .....        | 6,985,354                      | Covina .....             | 2,401,373                      | Grand Terrace .....    | 457,667                        |
| Beverly Hills .....   | 10,975,810                     | Crescent City .....      | 189,948                        | Grass Valley .....     | 670,041                        |
| Big Bear Lake .....   | 1,398,440                      | Cudahy .....             | 383,340                        | Greenfield .....       | 241,631                        |
| Biggs .....           | 39,722                         | Culver City .....        | 4,095,760                      | Gridley .....          | 159,771                        |
| Bishop .....          | 254,383                        | Cupertino .....          | 7,407,023                      | Grover Beach .....     | 698,161                        |
| Blue Lake .....       | 51,660                         | Cypress .....            | 3,312,965                      | Guadalupe .....        | 150,390                        |
| Blythe .....          | 411,387                        | Daly City .....          | 4,771,376                      | Gustine .....          | 179,928                        |
| Bradbury .....        | 209,453                        | Dana Point .....         | 4,590,882                      | Half Moon Bay .....    | 1,222,097                      |
| Brawley .....         | 531,579                        | Danville .....           | 5,641,106                      | Hanford .....          | 1,576,100                      |
| Brea .....            | 4,104,771                      | Davis .....              | 3,357,840                      | Hawaiian Gardens ..... | 358,423                        |
| Brentwood .....       | 1,695,295                      | Delano .....             | 693,981                        | Hawthorne .....        | 2,995,624                      |
| Brisbane .....        | 975,459                        | Del Mar .....            | 1,153,404                      | Hayward .....          | 8,692,505                      |
| Buellton .....        | 290,328                        | Del Rey Oaks .....       | 132,328                        | Healdsburg .....       | 792,709                        |
| Buena Park .....      | 4,413,221                      | Desert Hot Springs ..... | 487,517                        | Hemet .....            | 2,156,540                      |
| Burbank .....         | 10,238,617                     | Diamond Bar .....        | 4,125,550                      | Hercules .....         | 1,419,099                      |
| Burlingame .....      | 4,091,463                      | Dinuba .....             | 478,860                        | Hermosa Beach .....    | 2,189,260                      |
| Calabasas .....       | 3,208,818                      | Dixon .....              | 870,256                        | Hesperia .....         | 2,132,697                      |
| Calexico .....        | 724,434                        | Dorris .....             | 16,554                         | Hidden Hills .....     | 589,341                        |
| California City ..... | 469,287                        | Dos Palos .....          | 117,105                        | Highland .....         | 1,404,892                      |
| Calimesa .....        | 311,309                        | Downey .....             | 4,866,367                      | Hillsborough .....     | 3,497,189                      |
| Calipatria .....      | 54,317                         | Duarte .....             | 1,054,806                      | Hollister .....        | 1,811,312                      |
| Calistoga .....       | 349,731                        | Dublin .....             | 3,038,104                      | Holtville .....        | 108,657                        |
| Camarillo .....       | 5,527,186                      | Dunsmuir .....           | 65,194                         | Hughson .....          | 110,629                        |
| Campbell .....        | 3,613,644                      | East Palo Alto .....     | 702,406                        | Huntington Beach ..... | 15,940,421                     |

# Property Taxes

**TABLE 11 – ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2000-01 – Continued**  
(In thousands of dollars)

| City<br>1                  | Locally<br>assessed value<br>2 | City<br>1             | Locally<br>assessed value<br>2 | City<br>1                   | Locally<br>assessed value<br>2 |
|----------------------------|--------------------------------|-----------------------|--------------------------------|-----------------------------|--------------------------------|
| Huntington Park .....      | 1,516,718                      | Malibu .....          | 4,518,078                      | Palo Alto .....             | 11,645,671                     |
| Huron .....                | 62,715                         | Mammoth Lakes .....   | 1,444,636                      | Palos Verdes Estates .....  | 2,941,854                      |
| Imperial .....             | 276,849                        | Manhattan Beach ..... | 5,806,345                      | Paradise .....              | 1,203,201                      |
| Imperial Beach .....       | 756,241                        | Manteca .....         | 2,188,006                      | Paramount .....             | 1,778,142                      |
| Indian Wells .....         | 2,538,695                      | Maricopa .....        | 17,282                         | Parlier .....               | 152,047                        |
| Indio .....                | 1,580,412                      | Marina .....          | 750,440                        | Pasadena .....              | 10,739,837                     |
| Industry .....             | 3,871,592                      | Martinez .....        | 2,746,645                      | Paso Robles .....           | 1,388,500                      |
| Inglewood .....            | 3,995,081                      | Marysville .....      | 442,400                        | Patterson .....             | 375,781                        |
| Ione .....                 | 123,466                        | Maywood .....         | 530,092                        | Perris .....                | 1,145,403                      |
| Irvine .....               | 20,392,181                     | McFarland .....       | 148,700                        | Petaluma .....              | 4,396,106                      |
| Irwindale .....            | 1,115,940                      | Mendota .....         | 112,287                        | Pico Rivera .....           | 2,228,942                      |
| Isleton .....              | 26,337                         | Menlo Park .....      | 5,676,331                      | Piedmont .....              | 1,651,045                      |
| Jackson .....              | 254,890                        | Merced .....          | 2,278,025                      | Pinole .....                | 1,174,558                      |
| Kerman .....               | 207,191                        | Millbrae .....        | 1,919,640                      | Pismo Beach .....           | 1,163,909                      |
| King City .....            | 459,144                        | Mill Valley .....     | 2,075,114                      | Pittsburg .....             | 3,084,303                      |
| Kingsburg .....            | 382,155                        | Milpitas .....        | 7,923,323                      | Placentia .....             | 2,799,836                      |
| La Canada-Flintridge ..... | 2,902,556                      | Mission Viejo .....   | 8,273,068                      | Placerville .....           | 540,238                        |
| Lafayette .....            | 3,003,530                      | Modesto .....         | 7,969,987                      | Pleasant Hill .....         | 2,735,289                      |
| Laguna Beach .....         | 4,549,481                      | Monrovia .....        | 2,191,308                      | Pleasanton .....            | 9,647,317                      |
| Laguna Hills .....         | 3,451,170                      | Montague .....        | 36,860                         | Plymouth .....              | 36,960                         |
| Laguna Niguel .....        | 7,059,152                      | Montclair .....       | 1,376,070                      | Point Arena .....           | 24,638                         |
| Laguna Woods .....         | 1,394,456                      | Montebello .....      | 2,870,560                      | Pomona .....                | 5,034,496                      |
| La Habra .....             | 2,767,491                      | Monterey .....        | 2,727,983                      | Porterville .....           | 1,269,354                      |
| La Habra Heights .....     | 641,908                        | Monterey Park .....   | 3,137,290                      | Port Hueneme .....          | 855,387                        |
| Lake Elsinore .....        | 1,370,974                      | Monte Sereno .....    | 756,120                        | Portola .....               | 75,220                         |
| Lake Forest .....          | 4,928,821                      | Moorpark .....        | 2,513,738                      | Portola Valley .....        | 1,200,829                      |
| Lakeport .....             | 280,195                        | Moraga .....          | 1,781,386                      | Poway .....                 | 4,409,069                      |
| Lakewood .....             | 4,025,596                      | Moreno Valley .....   | 4,855,581                      | Rancho Cucamonga .....      | 8,116,241                      |
| La Mesa .....              | 2,802,291                      | Morgan Hill .....     | 3,300,888                      | Rancho Mirage .....         | 3,437,554                      |
| La Mirada .....            | 3,163,643                      | Morro Bay .....       | 1,104,615                      | Rancho Palos Verdes .....   | 5,361,358                      |
| Lancaster .....            | 4,394,709                      | Mountain View .....   | 9,568,391                      | Rancho Santa Margarita ..   | 3,878,531                      |
| La Palma .....             | 1,073,082                      | Mt. Shasta .....      | 189,305                        | Red Bluff .....             | 464,598                        |
| La Puente .....            | 956,146                        | Murrieta .....        | 2,965,223                      | Redding .....               | 4,286,793                      |
| La Quinta .....            | 3,173,787                      | Napa .....            | 4,502,113                      | Redlands .....              | 3,187,786                      |
| Larkspur .....             | 1,575,085                      | National City .....   | 1,626,215                      | Redondo Beach .....         | 6,459,793                      |
| Lathrop .....              | 774,746                        | Needles .....         | 183,180                        | Redwood City .....          | 8,572,660                      |
| La Verne .....             | 1,950,518                      | Nevada City .....     | 288,739                        | Reedley .....               | 583,721                        |
| Lawndale .....             | 982,850                        | Newark .....          | 3,673,084                      | Rialto .....                | 2,894,556                      |
| Lemon Grove .....          | 924,920                        | Newman .....          | 239,549                        | Richmond .....              | 6,952,996                      |
| Lemoore .....              | 673,211                        | Newport Beach .....   | 16,319,030                     | Ridgecrest .....            | 785,128                        |
| Lincoln .....              | 829,836                        | Norco .....           | 1,209,593                      | Rio Dell .....              | 74,019                         |
| Lindsay .....              | 240,262                        | Norwalk .....         | 3,275,851                      | Rio Vista .....             | 328,551                        |
| Live Oak .....             | 121,219                        | Novato .....          | 4,749,575                      | Ripon .....                 | 599,256                        |
| Livermore .....            | 6,674,750                      | Oakdale .....         | 864,963                        | Riverbank .....             | 552,805                        |
| Livingston .....           | 270,070                        | Oakland .....         | 21,244,447                     | Riverside .....             | 11,416,485                     |
| Lodi .....                 | 2,938,864                      | Oakley .....          | 1,301,183                      | Rocklin .....               | 2,736,828                      |
| Loma Linda .....           | 808,277                        | Oceanside .....       | 8,533,946                      | Rohnert Park .....          | 2,512,416                      |
| Lomita .....               | 1,020,939                      | Ojai .....            | 629,199                        | Rolling Hills .....         | 714,331                        |
| Lompoc .....               | 1,329,285                      | Ontario .....         | 9,636,519                      | Rolling Hills Estates ..... | 1,432,621                      |
| Long Beach .....           | 22,935,421                     | Orange .....          | 9,480,553                      | Rosemead .....              | 1,849,537                      |
| Loomis .....               | 403,647                        | Orange Cove .....     | 90,116                         | Roseville .....             | 7,421,258                      |
| Los Alamitos .....         | 956,274                        | Orinda .....          | 2,609,096                      | Ross .....                  | 695,148                        |
| Los Altos .....            | 4,488,908                      | Orland .....          | 201,506                        | Sacramento .....            | 19,565,659                     |
| Los Altos Hills .....      | 2,394,730                      | Oroville .....        | 571,982                        | St. Helena .....            | 823,050                        |
| Los Angeles .....          | 217,357,688                    | Oxnard .....          | 7,562,499                      | Salinas .....               | 5,474,469                      |
| Los Banos .....            | 975,853                        | Pacifica .....        | 2,447,921                      | San Anselmo .....           | 1,249,953                      |
| Los Gatos .....            | 4,308,803                      | Pacific Grove .....   | 1,350,394                      | San Bernardino .....        | 5,660,303                      |
| Loyalton .....             | 22,614                         | Palmdale .....        | 4,880,078                      | San Bruno .....             | 2,961,384                      |
| Lynwood .....              | 1,506,959                      | Palm Desert .....     | 6,511,274                      | San Carlos .....            | 3,849,323                      |
| Madera .....               | 1,185,760                      | Palm Springs .....    | 4,621,365                      | San Clemente .....          | 5,134,882                      |

# Property Taxes

**TABLE 11 – ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2000-01 – Concluded**  
(In thousands of dollars)

| City<br>1                 | Locally<br>assessed value<br>2 | City<br>1                 | Locally<br>assessed value<br>2 | City<br>1              | Locally<br>assessed value<br>2 |
|---------------------------|--------------------------------|---------------------------|--------------------------------|------------------------|--------------------------------|
| Sand City .....           | 135,749                        | Shasta Lake .....         | 263,333                        | Vacaville .....        | 5,150,967                      |
| San Diego .....           | 88,649,540                     | Sierra Madre .....        | 848,461                        | Vallejo .....          | 5,051,064                      |
| San Dimas .....           | 2,444,923                      | Signal Hill .....         | 952,823                        | Ventura .....          | 6,555,390                      |
| San Fernando .....        | 834,590                        | Simi Valley .....         | 7,967,113                      | Vernon .....           | 2,625,938                      |
| San Francisco .....       | 75,916,952                     | Solana Beach .....        | 1,861,746                      | Victorville .....      | 2,692,069                      |
| San Gabriel .....         | 1,944,648                      | Soledad .....             | 249,492                        | Villa Park .....       | 810,166                        |
| Sanger .....              | 506,244                        | Solvang .....             | 569,600                        | Visalia .....          | 4,373,418                      |
| San Jacinto .....         | 812,930                        | Sonoma .....              | 957,976                        | Vista .....            | 4,734,630                      |
| San Joaquin .....         | 49,138                         | Sonora .....              | 301,780                        | Walnut .....           | 2,304,596                      |
| San Jose .....            | 70,902,962                     | South El Monte .....      | 1,040,106                      | Walnut Creek .....     | 7,697,412                      |
| San Juan Bautista .....   | 80,029                         | South Gate .....          | 2,950,513                      | Wasco .....            | 280,415                        |
| San Juan Capistrano ..... | 3,302,001                      | South Lake Tahoe .....    | 2,152,566                      | Waterford .....        | 185,670                        |
| San Leandro .....         | 5,822,197                      | South Pasadena .....      | 1,804,685                      | Watsonville .....      | 1,850,164                      |
| San Luis Obispo .....     | 3,137,177                      | South San Francisco ..... | 6,780,354                      | Weed .....             | 106,137                        |
| San Marcos .....          | 3,376,007                      | Stanton .....             | 1,190,132                      | West Covina .....      | 4,916,625                      |
| San Marino .....          | 2,372,885                      | Stockton .....            | 9,469,163                      | West Hollywood .....   | 3,520,700                      |
| San Mateo .....           | 9,494,147                      | Suisun .....              | 1,099,366                      | Westlake Village ..... | 1,580,306                      |
| San Pablo .....           | 886,569                        | Sunnyvale .....           | 14,845,018                     | Westminster .....      | 3,941,565                      |
| San Rafael .....          | 6,028,560                      | Susanville .....          | 375,469                        | Westmorland .....      | 30,354                         |
| San Ramon .....           | 6,197,413                      | Sutter Creek .....        | 145,104                        | West Sacramento .....  | 2,169,177                      |
| Santa Ana .....           | 12,184,050                     | Taft .....                | 223,148                        | Wheatland .....        | 55,763                         |
| Santa Barbara .....       | 8,182,053                      | Tehachapi .....           | 245,013                        | Whittier .....         | 4,200,368                      |
| Santa Clara .....         | 15,398,062                     | Tehama .....              | 13,331                         | Williams .....         | 165,247                        |
| Santa Clarita .....       | 10,661,691                     | Temecula .....            | 4,533,542                      | Willits .....          | 230,387                        |
| Santa Cruz .....          | 4,053,595                      | Temple City .....         | 1,728,054                      | Willows .....          | 170,822                        |
| Santa Fe Springs .....    | 3,453,977                      | Thousand Oaks .....       | 13,005,055                     | Windsor .....          | 1,595,953                      |
| Santa Maria .....         | 3,242,606                      | Tiburon .....             | 2,027,703                      | Winters .....          | 235,009                        |
| Santa Monica .....        | 12,359,792                     | Torrance .....            | 14,166,455                     | Woodlake .....         | 101,690                        |
| Santa Paula .....         | 940,515                        | Tracy .....               | 3,720,302                      | Woodland .....         | 2,578,415                      |
| Santa Rosa .....          | 10,457,551                     | Trinidad .....            | 37,566                         | Woodside .....         | 2,021,608                      |
| Santee .....              | 2,401,449                      | Truckee .....             | 2,025,850                      | Yorba Linda .....      | 5,631,384                      |
| Saratoga .....            | 5,331,633                      | Tulare .....              | 1,664,321                      | Yountville .....       | 233,376                        |
| Sausalito .....           | 1,525,764                      | Tulelake .....            | 17,118                         | Yreka .....            | 358,565                        |
| Scotts Valley .....       | 1,388,026                      | Turlock .....             | 2,395,913                      | Yuba City .....        | 1,653,823                      |
| Seal Beach .....          | 2,102,571                      | Tustin .....              | 4,999,149                      | Yucaipa .....          | 1,531,345                      |
| Seaside .....             | 904,239                        | Twentynine Palms .....    | 418,639                        | Yucca Valley .....     | 739,806                        |
| Sebastopol .....          | 572,492                        | Ukiah .....               | 736,349                        | <b>GRAND TOTALS</b>    | <b>\$1,839,584,966</b>         |
| Selma .....               | 535,372                        | Union City .....          | 4,379,476                      |                        |                                |
| Shafter .....             | 381,860                        | Upland .....              | 3,614,149                      |                        |                                |

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 12A – ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD  
OF EQUALIZATION, BY TYPE OF COMPANY, 2000-01**  
(In thousands of dollars)

| Type of company<br>1  | Assessed value<br>2 |
|---|---------------------|
| <b>UNDER PROVISIONS OF SECTION 751 OF<br/>THE REVENUE AND TAXATION CODE</b> |                     |
| Telephone and telegraph   |                     |
| Local exchange carriers .....   | \$17,540,763        |
| Interexchange carriers .....  | 7,342,592           |
| Wireless carriers .....   | 5,257,276           |
| Radio-telephone and paging carriers .....                                   | 2,007               |
| Subtotal .....  | \$30,142,638        |
| Gas, electric, and water .....  | 29,882,544          |
| Intercounty pipelines, flumes, canals, ditches and aqueducts .....          | 1,304,411           |
| Railcar maintenance facility .....  | 22,676              |
| Railroad .....  | 1,680,615           |
| Total .....   | \$63,032,884        |
| <b>UNDER PRIVATE RAILROAD CAR TAX LAW</b>                                   |                     |
| Private railroad cars .....   | 595,471             |
| Grand total .....   | \$63,628,355        |

**TABLE 12B – ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2000-01**  
(In thousands of dollars)

| Name of company<br>1   | Assessed value<br>2 |
|--|---------------------|
| <b>TELEPHONE AND TELEGRAPH COMPANIES</b>   |                     |
| AB Cellular Holding, L.L.C. (formerly Los Angeles Cellular Telephone Company) .....        | \$509,627           |
| Airtouch Cellular - San Diego .....  | 119,340             |
| AT&T Communications .....  | 2,009,091           |
| AT&T Wireless Services of California, Inc. ....  | 159,397             |
| Bay Area Cellular Telephone Co. ....   | 343,673             |
| Bay Area Teleport, Inc. ....   | 110,100             |
| Broadwing Communications Services, Inc. (formerly IXC Communications Services, Inc.) ..... | 100,048             |
| Citizens Telecommunications Company of California .....                                    | 199,677             |
| Covad Communications Company .....   | 92,180              |
| Cox Communications PCS, L.P. ....  | 500,798             |
| GST Telecom California, Inc. ....  | 262,657             |
| GTE California, Inc. ....  | 3,983,353           |
| GTE Global Networks, Inc. ....   | 98,800              |
| GTE Mobilnet of California, L.P. ....  | 299,800             |
| ICG Telecom Group, Inc. ....   | 181,000             |
| Level 3 Communications, L.L.C. ....  | 246,057             |
| Los Angeles SMSA, Ltd., dba Airtouch Cellular .....  | 696,821             |
| MCI Metro Access Transmission Services, L.L.C. ....  | 685,518             |
| MCI WorldCom Network Services, Inc. (formerly MCI Telecommunications Corporation) .....    | 1,049,136           |
| Nextel of California, Inc. ....  | 734,807             |
| Nextlink California, Inc. ....   | 167,339             |
| Pacific Bell .....   | 12,958,255          |
| Pacific Bell Wireless .....  | 836,444             |
| Qwest Communications Corporation .....   | 174,604             |
| Roseville Telephone Company .....  | 184,057             |
| Sacramento Valley, L.P., dba Airtouch Cellular .....                                       | 214,257             |
| Sprint Communications Company, L.P. ....   | 637,059             |
| Sprint Spectrum, L.P. (formerly Sprint PCS) .....  | 288,918             |
| 316 companies with an assessed value of less than \$90,000,000 each .....                  | 2,299,825           |
| Total for telephone and telegraph companies <sup>a</sup> .....                             | \$30,142,638        |

a. Includes 22 local exchange carriers, 238 interexchange carriers, 65 wireless carriers, and 19 radio-telephone and paging carriers.

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

# Property Taxes

**TABLE 12B – ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2000-01 – Continued**  
(In thousands of dollars)

| Name of company<br>1   | Assessed value<br>2 |
|--|---------------------|
| <b>GAS, ELECTRIC, AND WATER COMPANIES</b>  |                     |
| Alpine Natural Gas Operating No.1, L.L.C. ....   | \$352               |
| Anza Electric Cooperative, Inc. ....   | 11,400              |
| Arizona Electric Power Cooperative, Inc. ....  | 195                 |
| Arizona Public Service Company ....  | 3,260               |
| Avista Corporation ....  | 10,400              |
| Kern River Gas Transmission Company ....   | 152,000             |
| Mojave Pipeline Company ....   | 124,700             |
| Mountain Utilities ....  | 3,225               |
| Pacific Gas and Electric Company ....  | 14,254,585          |
| PacifiCorp ....  | 171,076             |
| Plumas-Sierra Rural Electric Cooperative ....  | 21,925              |
| Questar Line 90 Company ....   | 19,100              |
| San Diego Gas and Electric Company ....  | 2,187,447           |
| Sierra Pacific Power Company ....  | 233,437             |
| Southern California Edison Company ....  | 9,292,918           |
| Southern California Gas Company ....   | 2,800,718           |
| Southern California Water Company ....   | 342,424             |
| Southwest Gas Corporation ....   | 100,900             |
| Standard Pacific Gas Line, Inc. ....   | 21,100              |
| Surprise Valley Electrification Corporation ....   | 12,600              |
| Tuscarora Gas Transmission Company ....  | 73,902              |
| Valley Electric Association, Inc. ....   | 49                  |
| West Coast Gas Company, Inc. ....  | 431                 |
| Wild Goose Storage, Inc. ....  | 44,400              |
| Total for gas, electric, and water companies .....   | \$29,882,544        |
| <b>INTERCOUNTY PIPE LINES, FLUMES, CANALS,<br/>DITCHES, AND AQUEDUCTS<sup>b</sup></b>          |                     |
| Aera Energy, L.L.C. ....   | \$13,860            |
| All American Pipeline, L.P. ....   | 88,600              |
| ARCO Pipeline Company ....   | 2,950               |
| California Gas Gathering, Inc. ....  | 235                 |
| CALNEV Pipe Line Company ....  | 71,300              |
| Calpine Pipeline Corporation ....  | 4,730               |
| Calpine Pittsburg, Inc. ....   | 8,690               |
| Chevron Pipeline Company ....  | 29,040              |
| Chevron USA, Inc. ....   | 34,400              |
| City of Riverside ....   | 1,219               |
| Equilon California Pipeline Company, L.L.C. (formerly Shell California Pipeline Company) ..... | 32,400              |
| Equilon Enterprises, L.L.C. (formerly Texaco Trading and Transportation, Inc.) .....           | 128,600             |
| Exxon Mobil Corporation ....   | 1,390               |
| Homestake Mining Company of California ....  | 4,810               |
| IMC Chemicals, Inc. (formerly North American Chemical Company) .....                           | 1,650               |
| Kings County Canal Company ....  | 818                 |
| Mobil Pacific Pipeline Company ....  | 2,340               |
| Natomas Central Mutual Water Company ....  | 131                 |
| Pacific Pipeline, L.L.P., ....   | 299,600             |
| S.F.P.P., L.P. ....  | 340,200             |
| San Ardo Pipeline Company ....   | 10,700              |
| San Luis Canal Company ....  | 4,940               |
| Standard Gas Company ....  | 709                 |
| Texaco Exploration and Production, Inc. ....   | 7,450               |
| Tosco Corporation ....   | 859                 |
| Union Island Pipeline Company ....   | 3,730               |
| Unocap ....  | 54,300              |
| Ventura Pipeline System ....   | 2,060               |
| West Coast Pipe Lines ....   | 152,700             |
| Total for intercounty pipe lines, etc. ....  | \$1,304,411         |

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

# Property Taxes

**TABLE 12B – ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2000-01 – Concluded**  
(In thousands of dollars)

| Name of company<br>1                                       | Assessed value<br>2 |
|--|---------------------|
| <b>RAILCAR MAINTENANCE FACILITY COMPANIES<sup>c</sup></b>  |                     |
| General American Transportation Corporation .....          | \$11,770            |
| TTX Company .....  | 10,694              |
| Union Tank Car Company .....                               | 212                 |
| Total for car companies .....                              | \$22,676            |
| <b>RAILROAD COMPANIES</b>                                  |                     |
| Alameda Belt Line .....                                    | \$8,972             |
| Almanor Railroad Company .....                             | 194                 |
| Amador Central Railroad .....                              | 122                 |
| Arizona and California Railroad Company, L.P. ....         | 4,362               |
| The Burlington Northern and Santa Fe Railway Company ..... | 560,948             |
| California Northern Railroad .....                         | 1,744               |
| California Western Railroad, Inc. ....                     | 1,474               |
| Central California Traction Company .....                  | 4,563               |
| Central Oregon and Pacific Railroad .....                  | 2,543               |
| Lake County Railroad .....                                 | 227                 |
| McCloud Railway Company .....                              | 1,922               |
| Modesto and Empire Traction Company .....                  | 16,802              |
| Napa Valley Wine Train, Inc. ....                          | 8,362               |
| Oakland Terminal Railway .....                             | 5,507               |
| Pacific Harbor Lines .....                                 | 2,585               |
| Parr Terminal Railroad .....                               | 393                 |
| San Diego and Arizona Eastern Railway Company .....        | 777                 |
| San Diego and Imperial Valley Railroad Company, Inc. ....  | 2,566               |
| San Joaquin Valley Railroad Company .....                  | 9,033               |
| Santa Cruz Big Trees and Pacific Railway Company .....     | 592                 |
| Santa Maria Valley Railroad Company .....                  | 1,896               |
| Sierra Railroad Company .....                              | 998                 |
| Stockton Terminal and Eastern Railroad .....               | 7,888               |
| Trona Railway Company .....                                | 10,993              |
| Tulare Valley Railroad .....                               | 1,816               |
| Union Pacific Railroad Company .....                       | 1,020,000           |
| Ventura County Railroad .....                              | 1,942               |
| West Isle Line, Inc. ....                                  | 127                 |
| Yolo Shortline Railroad Company .....                      | 486                 |
| Yreka Western Railroad Company .....                       | 781                 |
| Total for railroad companies .....                         | \$1,680,615         |

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.

**TABLE 13 – Discontinued.**

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

# Property Taxes

**TABLE 14 – 1999-00 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE**  
(Levies and assessed values in thousands of dollars)

| County                | Net taxable <sup>a</sup><br>assessed value | Property tax allocations and levies <sup>b</sup> |                     |                     |                              | Average tax rate    |               |               |
|-----------------------|--|--|---------------------|---------------------|------------------------------|---------------------|---------------|---------------|
|                       |  | City   | County <sup>c</sup> | School <sup>c</sup> | Other <sup>d</sup> districts | Total <sup>d</sup>  | 1999-00       | 1998-99       |
| 1                     | 2  | 3  | 4                   | 5                   | 6                            | 7                   | 8             | 9             |
| Alameda .....         | \$100,324,697                              | \$236,230  | \$166,321           | \$511,361           | \$223,727                    | \$1,137,639         | 1.134%        | 1.145%        |
| Alpine .....          | 264,051                                    | —  | 1,670               | 697                 | 274                          | 2,641               | 1.000         | 1.000         |
| Amador .....          | 2,323,214                                  | 948  | 7,628               | 14,230              | 426                          | 23,232              | 1.000         | 1.000         |
| Butte .....           | 9,958,248                                  | 5,660  | 13,168              | 67,036              | 17,718                       | 103,582             | 1.040         | 1.046         |
| Calaveras .....       | 3,071,653                                  | 173  | 6,135               | 21,424              | 4,337                        | 32,069              | 1.044         | 1.049         |
| Colusa .....          | 1,709,569                                  | 841  | 4,858               | 10,040              | 1,339                        | 17,078              | 0.999         | 0.999         |
| Contra Costa .....    | 76,819,738                                 | 71,815   | 104,449             | 406,873             | 233,832                      | 816,969             | 1.063         | 1.081         |
| Del Norte .....       | 1,015,674                                  | 99   | 1,918               | 6,534               | 1,615                        | 10,166              | 1.001         | 1.001         |
| El Dorado .....       | 11,622,163                                 | 3,524  | 27,700              | 59,686              | 29,885                       | 120,795             | 1.039         | 1.036         |
| Fresno .....          | 33,020,443                                 | 46,359   | 46,853              | 235,639             | 44,592                       | 373,443             | 1.131         | 1.153         |
| Glenn .....           | 1,524,432                                  | 970  | 3,174               | 10,617              | 685                          | 15,446              | 1.013         | 1.008         |
| Humboldt .....        | 6,257,836                                  | 1,833  | 12,586              | 40,050              | 8,904                        | 63,373              | 1.013         | 1.017         |
| Imperial .....        | 5,734,619                                  | 4,669  | 10,493              | 39,906              | 7,955                        | 63,023              | 1.099         | 1.097         |
| Inyo .....            | 2,415,819                                  | 296  | 7,311               | 14,961              | 1,624                        | 24,192              | 1.001         | 1.001         |
| Kern .....            | 39,592,285                                 | 22,191   | 113,412             | 249,575             | 48,417                       | 433,595             | 1.095         | 1.085         |
| Kings .....           | 4,234,210                                  | 2,850  | 10,896              | 25,258              | 5,849                        | 44,853              | 1.059         | 1.061         |
| Lake .....            | 3,494,953                                  | 1,028  | 8,633               | 20,192              | 5,574                        | 35,427              | 1.014         | 1.007         |
| Lassen .....          | 1,453,256                                  | 576  | 2,883               | 10,708              | 751                          | 14,918              | 1.027         | 1.046         |
| Los Angeles .....     | 545,162,892                                | 946,192  | 1,358,003           | 2,488,786           | 1,027,622                    | 5,820,603           | 1.068         | 1.064         |
| Madera .....          | 5,916,406                                  | 1,714  | 9,292               | 44,208              | 5,437                        | 60,651              | 1.025         | 1.024         |
| Marin .....           | 28,190,330                                 | 32,748   | 52,840              | 161,061             | 41,865                       | 288,514             | 1.023         | 1.025         |
| Mariposa .....        | 1,168,176                                  | —  | 3,024               | 8,059               | 613                          | 11,696              | 1.001         | 1.002         |
| Mendocino .....       | 5,445,333                                  | 943  | 15,591              | 34,586              | 6,193                        | 57,313              | 1.053         | 1.054         |
| Merced .....          | 9,105,469                                  | 5,858  | 21,018              | 57,424              | 8,408                        | 92,708              | 1.018         | 1.012         |
| Modoc .....           | 692,093                                    | 227  | 1,921               | 4,395               | 378                          | 6,921               | 1.000         | 1.000         |
| Mono .....            | 2,071,664                                  | 641  | 6,502               | 8,650               | 5,336                        | 21,129              | 1.020         | 1.023         |
| Monterey .....        | 25,348,626                                 | 17,493   | 42,061              | 160,485             | 38,613                       | 258,652             | 1.020         | 1.021         |
| Napa .....            | 11,434,740                                 | 11,349   | 25,891              | 76,833              | 4,037                        | 118,110             | 1.033         | 1.032         |
| Nevada .....          | 7,462,148                                  | 4,872  | 11,420              | 44,492              | 14,640                       | 75,424              | 1.011         | 1.020         |
| Orange .....          | 206,337,086                                | 228,624  | 223,453             | 1,304,913           | 378,976                      | 2,135,966           | 1.035         | 1.037         |
| Placer .....          | 21,469,762                                 | 14,384   | 43,541              | 140,044             | 26,490                       | 224,459             | 1.045         | 1.047         |
| Plumas .....          | 2,197,867                                  | 148  | 4,818               | 14,505              | 2,511                        | 21,982              | 1.000         | 1.001         |
| Riverside .....       | 79,668,143                                 | 53,124   | 109,532             | 415,631             | 280,998                      | 859,285             | 1.079         | 1.077         |
| Sacramento .....      | 59,100,172                                 | 59,199   | 117,465             | 308,689             | 127,642                      | 612,995             | 1.037         | 1.033         |
| San Benito .....      | 3,393,105                                  | 886  | 5,245               | 21,038              | 9,545                        | 36,714              | 1.082         | 1.090         |
| San Bernardino .....  | 78,322,089                                 | 59,035   | 105,035             | 392,918             | 300,663                      | 857,651             | 1.095         | 1.091         |
| San Diego .....       | 177,152,143                                | 238,320  | 267,187             | 1,183,406           | 193,102                      | 1,882,015           | 1.062         | 1.062         |
| San Francisco .....   | 70,481,564                                 | —  | 519,792             | 227,742             | 50,608                       | 798,142             | 1.132         | 1.167         |
| San Joaquin .....     | 26,834,477                                 | 29,798   | 60,192              | 150,969             | 27,988                       | 268,947             | 1.002         | 1.007         |
| San Luis Obispo ..... | 20,514,132                                 | 14,562   | 52,482              | 148,909             | 10,375                       | 226,328             | 1.103         | 1.104         |
| San Mateo .....       | 72,915,364                                 | 79,344   | 111,128             | 468,697             | 95,804                       | 754,973             | 1.035         | 1.029         |
| Santa Barbara .....   | 30,001,428                                 | 14,884   | 60,307              | 187,776             | 47,598                       | 310,565             | 1.035         | 1.036         |
| Santa Clara .....     | 158,304,940                                | 145,368  | 245,993             | 1,044,209           | 292,247                      | 1,727,817           | 1.091         | 1.100         |
| Santa Cruz .....      | 18,030,074                                 | 10,819   | 27,315              | 110,947             | 38,018                       | 187,099             | 1.038         | 1.056         |
| Shasta .....          | 8,616,781                                  | 6,036  | 12,671              | 63,107              | 11,329                       | 93,143              | 1.081         | 1.078         |
| Sierra .....          | 407,649                                    | 26   | 2,236               | 1,396               | 558                          | 4,216               | 1.034         | 1.036         |
| Siskiyou .....        | 2,507,598                                  | 1,541  | 5,796               | 17,006              | 1,077                        | 25,420              | 1.014         | 1.011         |
| Solano .....          | 20,656,111                                 | 30,298   | 38,000              | 98,206              | 57,848                       | 224,352             | 1.086         | 1.097         |
| Sonoma .....          | 32,753,147                                 | 22,423   | 75,341              | 217,698             | 41,161                       | 356,623             | 1.089         | 1.093         |
| Stanislaus .....      | 19,241,327                                 | 12,581   | 23,279              | 157,611             | 12,948                       | 206,419             | 1.073         | 1.039         |
| Sutter .....          | 4,261,911                                  | 2,997  | 7,946               | 26,935              | 4,741                        | 42,619              | 1.000         | 1.000         |
| Tehama .....          | 2,633,313                                  | 1,173  | 6,781               | 17,622              | 909                          | 26,485              | 1.006         | 1.008         |
| Trinity .....         | 688,285                                    | —  | 2,252               | 4,274               | 377                          | 6,903               | 1.003         | 1.003         |
| Tulare .....          | 14,686,364                                 | 8,517  | 31,387              | 93,809              | 18,004                       | 151,717             | 1.033         | 1.010         |
| Tuolumne .....        | 3,501,632                                  | 254  | 10,389              | 22,433              | 2,475                        | 35,551              | 1.015         | 1.017         |
| Ventura .....         | 51,256,895                                 | 42,647   | 89,251              | 292,265             | 123,825                      | 547,988             | 1.069         | 1.056         |
| Yolo .....            | 9,556,568                                  | 16,668   | 9,712               | 54,896              | 14,906                       | 96,182              | 1.006         | 1.005         |
| Yuba .....            | 2,321,293                                  | 886  | 5,165               | 15,374              | 2,157                        | 23,582              | 1.016         | 1.016         |
| <b>TOTAL .....</b>    | <b>\$2,144,645,957</b>                     | <b>\$2,516,641</b>                               | <b>\$4,371,342</b>  | <b>\$12,036,791</b> | <b>\$3,965,526</b>           | <b>\$22,890,300</b> | <b>1.067%</b> | <b>1.069%</b> |

a. These are the assessed values on which general property taxes were actually levied in 1999-00. Excluded are exemptions totaling \$95,103,376,000 as follows: homeowners', \$36,199,137,000; all other, \$58,904,240,000.  
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 \$397,137,000 for the homeowners' exemption described in footnote a.  
c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.  
d. Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.

# Property Taxes

**TABLE 15 – 1999-00 GENERAL PROPERTY TAX DOLLAR<sup>a</sup>, BY COUNTY**

| County                | Property tax dollars |                     |                     |                 |               |
|-----------------------|----------------------|---------------------|---------------------|-----------------|---------------|
|                       | City                 | County <sup>b</sup> | School <sup>b</sup> | Other districts | Total         |
| 1                     | 2                    | 3                   | 4                   | 5               | 6             |
| Alameda .....         | \$.21                | \$.14               | \$.45               | \$.20           | \$1.00        |
| Alpine .....          | –                    | .63                 | .27                 | .10             | 1.00          |
| Amador .....          | .04                  | .33                 | .61                 | .02             | 1.00          |
| Butte .....           | .05                  | .13                 | .65                 | .17             | 1.00          |
| Calaveras .....       | .01                  | .19                 | .67                 | .13             | 1.00          |
| Colusa .....          | .05                  | .28                 | .59                 | .08             | 1.00          |
| Contra Costa .....    | .09                  | .13                 | .50                 | .28             | 1.00          |
| Del Norte .....       | .01                  | .19                 | .64                 | .16             | 1.00          |
| El Dorado .....       | .03                  | .23                 | .49                 | .25             | 1.00          |
| Fresno .....          | .12                  | .13                 | .63                 | .12             | 1.00          |
| Glenn .....           | .06                  | .21                 | .69                 | .04             | 1.00          |
| Humboldt .....        | .03                  | .20                 | .63                 | .14             | 1.00          |
| Imperial .....        | .07                  | .17                 | .63                 | .13             | 1.00          |
| Inyo .....            | .01                  | .30                 | .62                 | .07             | 1.00          |
| Kern .....            | .05                  | .26                 | .58                 | .11             | 1.00          |
| Kings .....           | .07                  | .24                 | .56                 | .13             | 1.00          |
| Lake .....            | .03                  | .24                 | .57                 | .16             | 1.00          |
| Lassen .....          | .04                  | .19                 | .72                 | .05             | 1.00          |
| Los Angeles .....     | .16                  | .23                 | .43                 | .18             | 1.00          |
| Madera .....          | .03                  | .15                 | .73                 | .09             | 1.00          |
| Marin .....           | .11                  | .18                 | .56                 | .15             | 1.00          |
| Mariposa .....        | –                    | .26                 | .69                 | .05             | 1.00          |
| Mendocino .....       | .02                  | .27                 | .60                 | .11             | 1.00          |
| Merced .....          | .06                  | .23                 | .62                 | .09             | 1.00          |
| Modoc .....           | .03                  | .28                 | .64                 | .05             | 1.00          |
| Mono .....            | .03                  | .31                 | .41                 | .25             | 1.00          |
| Monterey .....        | .07                  | .16                 | .62                 | .15             | 1.00          |
| Napa .....            | .10                  | .22                 | .65                 | .03             | 1.00          |
| Nevada .....          | .07                  | .15                 | .59                 | .19             | 1.00          |
| Orange .....          | .11                  | .10                 | .61                 | .18             | 1.00          |
| Placer .....          | .07                  | .19                 | .62                 | .12             | 1.00          |
| Plumas .....          | .01                  | .22                 | .66                 | .11             | 1.00          |
| Riverside .....       | .06                  | .13                 | .48                 | .33             | 1.00          |
| Sacramento .....      | .10                  | .19                 | .50                 | .21             | 1.00          |
| San Benito .....      | .03                  | .14                 | .57                 | .26             | 1.00          |
| San Bernardino .....  | .07                  | .12                 | .46                 | .35             | 1.00          |
| San Diego .....       | .13                  | .14                 | .63                 | .10             | 1.00          |
| San Francisco .....   | –                    | .65                 | .29                 | .06             | 1.00          |
| San Joaquin .....     | .11                  | .22                 | .56                 | .11             | 1.00          |
| San Luis Obispo ..... | .06                  | .23                 | .66                 | .05             | 1.00          |
| San Mateo .....       | .10                  | .15                 | .62                 | .13             | 1.00          |
| Santa Barbara .....   | .05                  | .19                 | .61                 | .15             | 1.00          |
| Santa Clara .....     | .08                  | .14                 | .61                 | .17             | 1.00          |
| Santa Cruz .....      | .06                  | .15                 | .59                 | .20             | 1.00          |
| Shasta .....          | .06                  | .14                 | .68                 | .12             | 1.00          |
| Sierra .....          | .01                  | .53                 | .33                 | .13             | 1.00          |
| Siskiyou .....        | .06                  | .23                 | .67                 | .04             | 1.00          |
| Solano .....          | .13                  | .17                 | .44                 | .26             | 1.00          |
| Sonoma .....          | .06                  | .21                 | .61                 | .12             | 1.00          |
| Stanislaus .....      | .06                  | .11                 | .77                 | .06             | 1.00          |
| Sutter .....          | .07                  | .19                 | .63                 | .11             | 1.00          |
| Tehama .....          | .04                  | .26                 | .67                 | .03             | 1.00          |
| Trinity .....         | –                    | .33                 | .62                 | .05             | 1.00          |
| Tulare .....          | .05                  | .21                 | .62                 | .12             | 1.00          |
| Tuolumne .....        | .01                  | .29                 | .63                 | .07             | 1.00          |
| Ventura .....         | .08                  | .16                 | .53                 | .23             | 1.00          |
| Yolo .....            | .17                  | .10                 | .57                 | .16             | 1.00          |
| Yuba .....            | .04                  | .22                 | .65                 | .09             | 1.00          |
| <b>TOTAL .....</b>    | <b>\$.11</b>         | <b>\$.19</b>        | <b>\$.53</b>        | <b>\$.17</b>    | <b>\$1.00</b> |

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

# Property Taxes

**TABLE 16A – TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 1999**

| Calendar year | Market value<br>of timber harvest<br>(In millions) | Timber yield tax  |                               | Timber reserve fund |                               |
|---------------|--|-------------------|-------------------------------|---------------------|-------------------------------|
|               |  | Rate <sup>a</sup> | Net revenue<br>(In thousands) | Rate <sup>a</sup>   | Net revenue<br>(In thousands) |
| 1             | 2  | 3                 | 4                             | 5                   | 6                             |
| 1999 .....    | \$763.8  | 2.9%              | \$23,249                      | –                   | –                             |
| 1998 .....    | 759.0  | 2.9               | 22,815                        | –                   | –                             |
| 1997 .....    | 867.7  | 2.9               | 26,282                        | –                   | –                             |
| 1996 .....    | 920.9  | 2.9               | 26,707                        | –                   | –                             |
| 1995 .....    | 945.3  | 2.9               | 27,415                        | –                   | –                             |
| 1994 .....    | 1,103.1  | 2.9               | 31,991                        | –                   | –                             |
| 1993 .....    | 1,272.3  | 2.9               | 36,897                        | –                   | –                             |
| 1992 .....    | 902.4  | 2.9               | 26,170                        | –                   | –                             |
| 1991 .....    | 661.8  | 2.9               | 19,192                        | –                   | –                             |
| 1990 .....    | 890.5  | 2.9               | 24,937                        | –                   | –                             |
| 1989 .....    | 762.7  | 2.9               | 21,731                        | –                   | –                             |
| 1988 .....    | 669.2  | 2.9               | 20,014                        | –                   | –                             |
| 1987 .....    | 577.2  | 2.9               | 16,828                        | –                   | –                             |
| 1986 .....    | 451.8  | 2.9               | 14,009                        | –                   | –                             |
| 1985 .....    | 396.5  | 2.9               | 12,155                        | –                   | –                             |
| 1984 .....    | 425.0  | 2.9               | 13,144                        | –                   | –                             |
| 1983 .....    | 400.5  | 2.9               | 12,045                        | – <sup>b</sup>      | \$81                          |
| 1982 .....    | 296.1  | 2.9               | 9,004                         | 5.2%                | 15,361                        |
| 1981 .....    | 493.1  | 3.0               | 14,970                        | 1.7                 | 8,179                         |
| 1980 .....    | 565.8  | 3.0               | 16,945                        | 0.0                 | 13                            |
| 1979 .....    | 742.7  | 3.0               | 22,481                        | 0.0                 | 18                            |
| 1978 .....    | 682.1  | 6.0               | 41,342                        | 0.5                 | 3,439                         |
| 1977 .....    | 389.0 <sup>c</sup>                                 | 6.0               | 23,822 <sup>c</sup>           | 0.5                 | 1,985 <sup>c</sup>            |

- a. In effect for the year. The rate is set annually in December.  
 b. A sunset provision terminated the reserve fund tax at the end of 1982.  
 c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

**TABLE 16B – TIMBER PRODUCTION<sup>a</sup> STATISTICS, BY COUNTY, 1999**

| County          | Net volume <sup>b</sup><br>(In millions<br>of board feet) | Market value <sup>c</sup><br>(In thousands) | County                   | Net volume <sup>b</sup><br>(In millions<br>of board feet) | Market value <sup>c</sup><br>(In thousands) |
|-----------------|---|---|--------------------------|---|---|
| 1               | 2   | 3   | 1                        | 2   | 3   |
| Amador .....    | 28.9  | 8,448                                       | Placer .....             | 42.0  | 11,830                                      |
| Butte .....     | 90.9  | 29,484                                      | Plumas .....             | 176.8   | 52,588                                      |
| Calaveras ..... | 67.0  | 19,908                                      | San Mateo .....          | 4.7   | 2,440                                       |
| Del Norte ..... | 51.1  | 26,035                                      | Santa Clara .....        | 3.4   | 1,728                                       |
| El Dorado ..... | 126.1   | 31,761                                      | Santa Cruz .....         | 16.2  | 7,863                                       |
| Fresno .....    | 31.7  | 8,775                                       | Shasta .....             | 155.7   | 49,413                                      |
| Glenn .....     | 29.7  | 9,385                                       | Sierra .....             | 34.8  | 10,713                                      |
| Humboldt .....  | 386.5   | 181,481                                     | Siskiyou .....           | 198.8   | 57,845                                      |
| Kern .....      | 3.8   | 1,032                                       | Sonoma .....             | 30.9  | 14,231                                      |
| Lake .....      | 5.0   | 1,501                                       | Tehama .....             | 98.8  | 33,004                                      |
| Lassen .....    | 63.8  | 17,111                                      | Trinity .....            | 97.5  | 30,283                                      |
| Madera .....    | 8.2   | 2,082                                       | Tulare .....             | 7.9   | 2,109                                       |
| Mariposa .....  | 3.5   | 1,004                                       | Tuolumne .....           | 47.5  | 12,519                                      |
| Mendocino ..... | 227.5   | 105,683                                     | Yuba .....               | 35.7  | 11,938                                      |
| Modoc .....     | 23.2  | 7,267                                       | Other <sup>d</sup> ..... | 0.2   | 371   |
| Napa .....      | 1.3   | 355   | <b>TOTAL .....</b>       | <b>2,144.2</b>  | <b>\$763,787</b>                            |
| Nevada .....    | 45.0  | 13,601                                      |                          |   |   |

- 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, Colusa, Contra Costa, Los Angeles, Merced, Mono, Monterey, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, Stanislaus, and Ventura counties.

# Property Taxes

**TABLE 17A – ASSESSED VALUE<sup>a</sup> OF PRIVATE (RAIL) CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2000-01**

| Name of company<br>1  | Assessed value <sup>a</sup><br>(In thousands)<br>2 | Amount of tax<br>3 |
|---|--|--------------------|
| <b>PRIVATE RAILROAD CARS</b>  |  |                    |
| ACE Cogeneration Company .....  | \$1,553  | \$16,526           |
| ACF Industries, Inc. ....   | 14,919   | 158,742            |
| ADM Transportation Company .....                                      | 10,916   | 116,141            |
| Ag Processing, Inc. ....  | 2,251  | 23,949             |
| Arco Products Company .....   | 5,637  | 59,980             |
| BASF Corporation .....  | 1,454  | 15,468             |
| Bombardier Capital Rail, Inc. ....                                    | 3,023  | 32,165             |
| Cargill, Inc., CGD Division .....                                     | 3,063  | 32,586             |
| Cargill, Inc. ....  | 11,044   | 117,508            |
| Chevron Chemical Company .....  | 3,641  | 38,741             |
| Chevron USA, Inc. ....  | 6,255  | 66,554             |
| Chicago Freight Car Leasing Company .....                             | 7,377  | 78,493             |
| The CIT Group/Capital Finance, Inc. ....                              | 4,575  | 48,678             |
| Consolidated Oil and Transportation Company, Inc. ....                | 996  | 10,600             |
| Crystal Car Line, Inc. ....   | 2,139  | 22,755             |
| The Dow Chemical Company .....  | 6,774  | 72,075             |
| E. I. du Pont de Nemours and Company, Inc. ....                       | 905  | 9,629              |
| Eastman Chemical Company, Inc. ....                                   | 1,829  | 19,465             |
| ECDC Environmental, L.C. ....   | 1,845  | 19,628             |
| Equistar Chemicals, L.P. ....   | 5,682  | 60,456             |
| Exxon Chemical Americas Division of Exxon Mobil .....                 | 5,826  | 61,992             |
| Farmers Commodities Transportation Company .....                      | 2,099  | 22,328             |
| Farmland Industries, Inc. ....  | 1,683  | 17,912             |
| First Union Rail .....  | 5,810  | 61,816             |
| FMC Corporation .....   | 1,516  | 16,128             |
| Formosa Transrail Corporation .....                                   | 4,488  | 47,747             |
| GATX Rail Canada Corporation, dba CGTX, Inc. ....                     | 2,153  | 22,904             |
| General American Transportation Corporation .....                     | 57,321   | 609,893            |
| General Electric Rail Services Corporation .....                      | 22,874   | 243,382            |
| Helm Financial Corporation .....                                      | 1,013  | 10,777             |
| IMC Chemicals, Inc., dba North American Chemical .....                | 21,299   | 226,622            |
| ITG, Inc. ....  | 971  | 10,335             |
| MHC, Inc., a Wholly Owned Subsidiary of ConAgra .....                 | 1,585  | 16,868             |
| Minnesota Corn Processors, Inc. ....                                  | 8,137  | 86,573             |
| Mobil Oil Corporation .....   | 12,209   | 129,904            |
| Montell USA, Inc. ....  | 3,349  | 35,630             |
| North Star Steel Company .....  | 1,618  | 17,212             |
| Nova Chemicals, Inc. ....   | 2,536  | 26,980             |
| Oxy Vinyls, L.P. ....   | 3,221  | 34,271             |
| Pacer Stack Train, dba APL Land Transport .....                       | 3,674  | 39,092             |
| Phillips Petroleum Company .....                                      | 3,775  | 40,161             |
| Procor, Limited .....   | 4,658  | 49,558             |
| Rail Box Company .....  | 4,732  | 50,351             |
| Railcar Associates, L.P. ....   | 5,326  | 56,673             |
| Railcar Leasing, L.L.C. ....  | 13,634   | 145,066            |
| Rhodia, Inc. ....   | 1,082  | 11,516             |
| Shintech, Inc. ....   | 1,140  | 12,132             |
| Solvay Minerals, Inc. ....  | 2,127  | 22,636             |
| Solvay Polymers, Inc. ....  | 3,811  | 40,551             |
| Southdown, Inc. ....  | 1,831  | 19,483             |
| A.E. Staley Manufacturing Company .....                               | 1,047  | 11,143             |
| Trinity Industries Leasing Company .....                              | 5,550  | 59,056             |
| Trinity Rail Management, Inc. ....                                    | 1,606  | 17,085             |
| TTX Company .....   | 204,727  | 2,178,292          |
| U.S. Borax, Inc. ....   | 4,190  | 44,580             |
| Union Carbide Corporation .....                                       | 3,912  | 41,628             |
| Union Tank Car Company .....  | 39,717   | 422,591            |
| Westlake Polymers Corporation .....                                   | 3,313  | 35,253             |
| 203 other companies with an assessed value under \$900,000 each ..... | 30,033   | 319,548            |
| <b>Totals for private railroad cars .....</b>                         | <b>\$595,471</b>                                   | <b>\$6,335,808</b> |

a. 2000-01 assessed values were set at 76.15 percent of market value.

# Property Taxes

**TABLE 17B – PRIVATE (RAIL) CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-40 TO 2000-01**

| Fiscal year<br>1 | Average number<br>of cars<br>2 | Assessed value <sup>a</sup><br>(In thousands)<br>3 | Average assessed<br>value per car <sup>a</sup><br>4 | Tax rate per \$100<br>assessed value <sup>b</sup><br>5 | Amount of tax <sup>c</sup><br>(In thousands)<br>6 |
|------------------|--------------------------------|--|---|--|---|
| 2000-01 .....    | 25,665                         | \$595,471  | \$23,202  | 1.064  | \$6,336   |
| 1999-00 .....    | 27,168                         | 626,629  | 23,065  | 1.065  | 6,674   |
| 1998-99 .....    | 24,707                         | 595,587  | 24,106  | 1.063  | 6,331   |
| 1997-98 .....    | 24,268                         | 584,153  | 24,071  | 1.058  | 6,180   |
| 1996-97 .....    | 23,834                         | 583,191  | 24,469  | 1.058  | 6,170   |
| 1995-96 .....    | 22,472                         | 489,453  | 21,781  | 1.055  | 5,164   |
| 1994-95 .....    | 22,532                         | 583,598  | 25,901  | 1.054  | 6,151   |
| 1993-94 .....    | 21,206                         | 508,150  | 23,963  | 1.056  | 5,366   |
| 1992-93 .....    | 21,971                         | 513,828  | 23,387  | 1.054  | 5,416   |
| 1991-92 .....    | 22,172                         | 492,304  | 22,204  | 1.056  | 5,199   |
| 1990-91 .....    | 22,290                         | 467,257  | 20,963  | 1.060  | 4,953   |
| 1989-90 .....    | 22,190                         | 371,014  | 16,720  | 1.063  | 3,944   |
| 1988-89 .....    | 21,178                         | 328,270  | 15,501  | 1.069  | 3,509   |
| 1987-88 .....    | 19,521                         | 410,765  | 21,042  | 1.074  | 4,412   |
| 1986-87 .....    | 20,990                         | 439,754  | 20,951  | 1.086  | 4,776   |
| 1985-86 .....    | 21,159                         | 407,506  | 19,259  | 1.102  | 4,491   |
| 1984-85 .....    | 21,526                         | 515,750  | 23,959  | 1.115  | 5,751   |
| 1983-84 .....    | 22,596                         | 554,614  | 24,545  | 1.119  | 6,206   |
| 1982-83 .....    | 18,688                         | 581,697  | 31,127  | 1.13   | 6,573   |
| 1981-82 .....    | 16,142                         | 528,235  | 32,724  | 1.14   | 6,022   |
| 1980-81 .....    | 16,143                         | 109,696  | 6,795   | 4.62   | 5,068   |
| 1979-80 .....    | 14,514                         | 90,701   | 6,249   | 4.70   | 4,263   |
| 1978-79 .....    | 17,483                         | 87,393   | 4,999   | 4.85   | 4,239   |
| 1977-78 .....    | 18,388                         | 78,154   | 4,213   | 11.19  | 8,754   |
| 1976-77 .....    | 18,962                         | 78,660   | 4,148   | 11.33  | 8,915   |
| 1975-76 .....    | 18,003                         | 75,652   | 4,202   | 11.24  | 8,505   |
| 1974-75 .....    | 18,648                         | 71,251   | 3,801   | 11.15  | 7,946   |
| 1973-74 .....    | 17,111                         | 64,101   | 3,681   | 11.44  | 7,334   |
| 1972-73 .....    | 15,157                         | 50,255   | 3,316   | 11.43  | 5,701   |
| 1971-72 .....    | 14,977                         | 44,196   | 2,951   | 10.85  | 4,552   |
| 1970-71 .....    | 15,091                         | 41,766   | 2,768   | 9.93   | 4,148   |
| 1969-70 .....    | 15,088                         | 39,809   | 2,638   | 9.39   | 3,739   |
| 1968-69 .....    | 14,756                         | 43,421   | 2,943   | 8.90   | 3,865   |
| 1967-68 .....    | 14,559                         | 37,627   | 2,584   | 7.79   | 2,931   |
| 1966-67 .....    | 13,872                         | 32,986   | 2,378   | 7.51   | 2,477   |
| 1965-66 .....    | 14,436                         | 30,243   | 2,095   | 7.29   | 2,205   |
| 1964-65 .....    | 14,534                         | 28,855   | 1,985   | 6.99   | 2,017   |
| 1963-64 .....    | 14,562                         | 26,679   | 1,832   | 6.92   | 1,846   |
| 1962-63 .....    | 15,639                         | 26,506   | 1,695   | 6.82   | 1,808   |
| 1961-62 .....    | 16,182                         | 26,807   | 1,657   | 6.54   | 1,753   |
| 1960-61 .....    | 16,055                         | 25,894   | 1,613   | 6.44   | 1,668   |
| 1959-60 .....    | 15,953                         | 25,848   | 1,620   | 6.24   | 1,613   |
| 1958-59 .....    | 16,867                         | 30,573   | 1,813   | 5.60   | 1,712   |
| 1957-58 .....    | 17,108                         | 29,826   | 1,743   | 5.33   | 1,590   |
| 1956-57 .....    | 17,168                         | 27,435   | 1,598   | 5.19   | 1,424   |
| 1955-56 .....    | 17,644                         | 26,136   | 1,481   | 5.09   | 1,330   |
| 1954-55 .....    | 17,993                         | 26,534   | 1,475   | 4.90   | 1,301   |
| 1953-54 .....    | 17,092                         | 25,378   | 1,485   | 4.81   | 1,222   |
| 1952-53 .....    | 16,051                         | 23,524   | 1,466   | 4.79   | 1,127   |
| 1951-52 .....    | 16,511                         | 21,974   | 1,331   | 4.95   | 1,089   |
| 1950-51 .....    | 17,068                         | 19,186   | 1,124   | 4.64   | 891   |
| 1945-50 .....    | 16,382                         | 17,426 <sup>d</sup>                                | 1,064   | 3.99   | 3,510   |
| 1940-45 .....    | 13,259                         | 12,630 <sup>d</sup>                                | 953   | 3.63   | 2,286   |
| 1938-40 .....    | 13,734                         | 11,579 <sup>d</sup>                                | 843   | 3.66   | 848 <sup>e</sup>                                  |

- a. Includes materials and supplies held, stored, or used in the State for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-89, assessed values have been set at percentages ranging from 68 percent to 87.75 percent of market value.
- b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82 and the tax rate was adjusted downward proportionately.
- c. Includes interest, penalties and escape assessments from prior years.
- d. Average total assessed value for the period.
- e. The private car tax was first imposed in 1938. Prior to 1938, private 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, 1933-35 TO 1999-00**  
(Collections in thousands of dollars)

| Fiscal year<br>1           | Collections <sup>a</sup> |                        |              | Number of<br>outstanding permits <sup>c</sup><br>5 |
|----------------------------|--------------------------|------------------------|--------------|--|
|                            | Taxes<br>2               | Fees <sup>b</sup><br>3 | Total<br>4   |  |
| 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 .....              | 16,676,098               | 847                    | 16,676,945   | 986,439  |
| 1995-96 .....              | 15,851,326               | 1,227                  | 15,852,553   | 992,019  |
| 1994-95 .....              | 14,798,018               | 1,459                  | 14,799,478   | 998,970  |
| 1993-94 .....              | 14,070,021 <sup>d</sup>  | 1,551                  | 14,071,571   | 992,172  |
| 1992-93 .....              | 15,219,095               | 1,515                  | 15,220,611   | 987,455  |
| 1991-92 .....              | 14,988,495 <sup>d</sup>  | 1,637                  | 14,990,132   | 962,893 <sup>e</sup>                               |
| 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 <sup>d</sup>   | 205                    | 2,673,775    | 484,655  |
| 1972-73 .....              | 2,197,083 <sup>d</sup>   | 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 <sup>d</sup>   | 145                    | 1,390,088    | 399,100  |
| 1966-67 .....              | 1,053,251                | 138                    | 1,053,389    | 395,321  |
| 1965-66 .....              | 1,096,165 <sup>f</sup>   | 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  |
| 1955-60 <sup>g</sup> ..... | 3,110,503                | 540                    | 3,111,043    | 326,124  |
| 1950-55 .....              | 2,233,631                | 509                    | 2,234,140    | 289,620  |
| 1945-50 .....              | 1,316,653 <sup>d</sup>   | 615                    | 1,317,268    | 270,231  |
| 1940-45 .....              | 665,100 <sup>d</sup>     | 303                    | 665,403      | 179,067  |
| 1935-40 .....              | 426,422 <sup>d</sup>     | 518 <sup>h</sup>       | 426,940      | 186,473 <sup>i</sup>                               |
| 1933-35 .....              | 89,661 <sup>d</sup>      | 282                    | 89,943       | 185,748  |

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund and the Local Public Safety Fund.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50.
- c. As of December 31 for each fiscal year.
- d. The state sales tax was first imposed August 1, 1933, at a rate of 2-1/2 percent. Effective July 1, 1935, the tax rate was increased to 3 percent; sales of food for home consumption, except when served as meals, were exempted; and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2-1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3-3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4-3/4 percent. On October 1, 1973, the state tax rate was reduced to 3-3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4-3/4 percent. Effective July 15, 1991, the tax rate was increased to 5-1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent.
- e. Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.
- f. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.
- g. The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.
- h. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.
- i. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.

# Sales and Use Taxes

**TABLE 19 – STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 1999-00**

| Type of business<br>1                                      | Taxable transactions <sup>a</sup> |                       |                                       | Number of permits on June 30, 2000 <sup>b</sup><br>5 |
|--|-----------------------------------|-----------------------|---------------------------------------|--|
|  | Amount (In thousands)<br>2        | Percent of total<br>3 | Percent change from year to year<br>4 |  |
| <b>Retail Stores</b>                                       |                                   |                       |                                       |  |
| Women's apparel .....                                      | \$3,572,798                       | .85%                  | 6.9%                                  | 9,607  |
| Men's apparel .....  | 1,338,826                         | .32                   | -29.2                                 | 3,520  |
| Family apparel .....                                       | 5,120,636                         | 1.22                  | 22.3                                  | 11,997   |
| Shoes .....  | 2,053,206                         | .49                   | 5.3                                   | 4,522  |
| Apparel stores group .....                                 | 12,085,466                        | 2.88                  | 6.3                                   | 29,646   |
| General merchandise stores                                 | 38,885,446                        | 9.25                  | 8.9                                   | 7,853  |
| Drug stores <sup>c</sup> .....                             | 5,196,601                         | 1.24                  | 2.0                                   | 4,353  |
| General merchandise group .....                            | 44,082,047                        | 10.49                 | 8.1                                   | 12,206   |
| Gifts, art goods, and novelties .....                      | 1,749,707                         | .42                   | 11.9                                  | 10,701   |
| Sporting goods .....                                       | 3,203,614                         | .76                   | 8.8                                   | 6,207  |
| Florists .....   | 957,983                           | .23                   | 9.5                                   | 5,161  |
| Photographic equipment and supplies .....                  | 484,321                           | .12                   | -28.3                                 | 965  |
| Musical instruments .....                                  | 1,745,052                         | .42                   | 5.6                                   | 3,107  |
| Stationery and books .....                                 | 4,056,118                         | .96                   | 5.6                                   | 8,481  |
| Jewelry .....  | 2,045,824                         | .49                   | 20.9                                  | 8,016  |
| Office, store, and school supplies .....                   | 15,121,727                        | 3.60                  | 21.6                                  | 15,096   |
| Other specialties .....                                    | 14,297,784                        | 3.40                  | 16.8                                  | 95,431   |
| Specialty stores group .....                               | 43,662,130                        | 10.39                 | 15.1                                  | 153,165  |
| Food stores selling all types of liquor <sup>c</sup> ..... | 12,027,765                        | 2.86                  | 6.5                                   | 5,586  |
| All other food stores <sup>c</sup> .....                   | 5,889,807                         | 1.40                  | 12.1                                  | 18,713   |
| Food stores group .....                                    | 17,917,572                        | 4.26                  | 8.3                                   | 24,299   |
| Eating places: no alcoholic beverages .....                | 14,925,854                        | 3.55                  | 8.2                                   | 44,514   |
| Eating places: beer and wine .....                         | 8,613,280                         | 2.05                  | 8.6                                   | 19,242   |
| Eating and drinking: all types of liquor .....             | 10,417,857                        | 2.48                  | 10.7                                  | 10,842   |
| Eating and drinking group .....                            | 33,956,991                        | 8.08                  | 9.1                                   | 74,598   |
| Household and home furnishings .....                       | 8,596,941                         | 2.05                  | 20.4                                  | 21,870   |
| Household appliance dealers .....                          | 4,236,938                         | 1.01                  | 5.5                                   | 3,637  |
| Household group .....                                      | 12,833,879                        | 3.05                  | 15.0                                  | 25,507   |
| Lumber and building materials .....                        | 14,974,973                        | 3.56                  | 14.4                                  | 3,807  |
| Hardware stores .....                                      | 2,736,942                         | .65                   | 14.9                                  | 2,158  |
| Plumbing and electrical supplies .....                     | 2,663,067                         | .63                   | 18.2                                  | 1,773  |
| Paint, glass, and wallpaper .....                          | 957,588                           | .23                   | 5.0                                   | 1,582  |
| Building material group .....                              | 21,332,570                        | 5.07                  | 14.5                                  | 9,320  |
| New motor vehicle dealers .....                            | 43,683,277                        | 10.39                 | 19.4                                  | 2,516  |
| Used motor vehicle dealers .....                           | 5,157,292                         | 1.23                  | 21.1                                  | 7,443  |
| Automotive supplies and parts .....                        | 4,624,866                         | 1.10                  | 5.0                                   | 12,292   |
| Service stations .....                                     | 22,524,832                        | 5.36                  | 23.1                                  | 9,106  |
| Automotive group .....                                     | 75,990,267                        | 18.08                 | 19.6                                  | 31,357   |
| Packaged liquor stores .....                               | 2,022,664                         | .48                   | 8.5                                   | 4,845  |
| Second-hand merchandise .....                              | 522,514                           | .12                   | 9.3                                   | 6,825  |
| Farm implement dealers .....                               | 2,328,726                         | .55                   | 0.7                                   | 1,208  |
| Farm and garden supply stores .....                        | 2,038,786                         | .49                   | 2.7                                   | 3,601  |
| Fuel and ice dealers .....                                 | 450,641                           | .11                   | 10.4                                  | 738  |
| Mobile homes, trailers, and campers .....                  | 928,209                           | .22                   | 10.3                                  | 812  |
| Boat, motorcycle, and plane dealers .....                  | 2,054,494                         | .49                   | 27.5                                  | 2,287  |
| All other retail stores group .....                        | 10,346,034                        | 2.46                  | 8.9                                   | 20,316   |
| <b>Retail Stores Totals</b> .....                          | <b>\$272,206,956</b>              | <b>64.76%</b>         | <b>13.1%</b>                          | <b>380,414</b>                                       |
| Business and Personal Services .....                       | 21,289,068                        | 5.06                  | 9.3                                   | 102,626  |
| All Other Outlets .....                                    | 126,855,611                       | 30.18                 | 12.4                                  | 475,877  |
| <b>Totals All Outlets</b> .....                            | <b>\$420,351,635</b>              | <b>100.00%</b>        | <b>12.7%</b>                          | <b>958,917</b>                                       |
| <b>HISTORICAL DATA</b>                                     |                                   |                       |                                       |  |
| <b>Comparable data for all outlets</b>                     |                                   |                       |                                       |  |
| 1998-99 .....  | \$372,994,015                     | —                     | 6.5%                                  | 961,630  |
| 1997-98 .....  | 350,171,458                       | —                     | 6.5                                   | 954,088  |
| 1996-97 .....  | 328,788,206                       | —                     | 5.3                                   | 965,223  |
| 1995-96 .....  | 312,163,941                       | —                     | 6.5                                   | 974,756  |

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 13, 1999, through August 11, 2000.

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

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

# Sales and Use Taxes

**TABLE 20 – STATE SALES AND USE TAX STATISTICS, BY COUNTY, 1999-00**

| County                | Taxable sales<br>of retail stores<br>(In thousands) | Taxable sales of all outlets <sup>a</sup> |                     |                                | Number of<br>permits on<br>June 30, 2000 <sup>b</sup> |
|-----------------------|---|---|---------------------|--------------------------------|---|
|                       |   | Amount<br>(In thousands)                  | Percent<br>of total | Percent change<br>from 1998-99 |   |
| 1                     | 2   | 3   | 4                   | 5                              | 6   |
| Alameda .....         | \$12,865,579  | \$22,328,105                              | 5.31%               | 13.7%                          | 40,866  |
| Alpine .....          | 6,086   | 23,351                                    | .01                 | -20.3                          | 69  |
| Amador .....          | 253,937   | 342,151                                   | .08                 | 13.4                           | 1,462   |
| Butte .....           | 1,451,279   | 1,957,443                                 | .47                 | 8.2                            | 5,861   |
| Calaveras .....       | 147,618   | 224,252                                   | .05                 | 8.3                            | 1,516   |
| Colusa .....          | 124,217   | 223,772                                   | .05                 | 15.6                           | 497   |
| Contra Costa .....    | 8,143,189   | 11,736,464                                | 2.79                | 9.4                            | 22,674  |
| Del Norte .....       | 110,638   | 167,522                                   | .04                 | 12.8                           | 663   |
| El Dorado .....       | 845,702   | 1,256,185                                 | .30                 | 13.7                           | 5,491   |
| Fresno .....          | 5,622,296   | 8,175,065                                 | 1.94                | 10.3                           | 18,587  |
| Glenn .....           | 122,092   | 224,371                                   | .05                 | 9.3                            | 706   |
| Humboldt .....        | 907,740   | 1,265,673                                 | .30                 | 9.2                            | 4,521   |
| Imperial .....        | 915,767   | 1,416,110                                 | .34                 | 23.4                           | 3,850   |
| Inyo .....            | 162,122   | 248,270                                   | .06                 | 4.5                            | 773   |
| Kern .....            | 4,253,345   | 6,644,894                                 | 1.58                | 10.3                           | 14,361  |
| Kings .....           | 599,975   | 847,821                                   | .20                 | 13.5                           | 1,998   |
| Lake .....            | 278,379   | 405,526                                   | .10                 | 14.6                           | 1,642   |
| Lassen .....          | 137,399   | 216,815                                   | .05                 | 13.1                           | 742   |
| Los Angeles .....     | 67,110,044  | 102,742,762                               | 24.44               | 10.4                           | 268,431   |
| Madera .....          | 562,510   | 862,258                                   | .21                 | 7.5                            | 2,707   |
| Marin .....           | 2,816,225   | 3,883,907                                 | .92                 | 10.3                           | 11,076  |
| Mariposa .....        | 39,803  | 129,044                                   | .03                 | 4.3                            | 684   |
| Mendocino .....       | 674,905   | 942,488                                   | .22                 | 12.0                           | 3,549   |
| Merced .....          | 1,141,151   | 1,686,104                                 | .40                 | 10.4                           | 3,725   |
| Modoc .....           | 40,152  | 67,429                                    | .02                 | 4.3                            | 368   |
| Mono .....            | 119,215   | 187,651                                   | .04                 | 10.7                           | 625   |
| Monterey .....        | 3,141,073   | 4,577,393                                 | 1.09                | 12.5                           | 11,080  |
| Napa .....            | 1,100,779   | 1,821,855                                 | .43                 | 17.0                           | 4,365   |
| Nevada .....          | 646,042   | 964,998                                   | .23                 | 16.4                           | 3,931   |
| Orange .....          | 26,271,184  | 42,553,609                                | 10.12               | 10.7                           | 92,716  |
| Placer .....          | 3,030,070   | 4,321,912                                 | 1.03                | 16.6                           | 8,415   |
| Plumas .....          | 106,464   | 178,265                                   | .04                 | 13.8                           | 1,044   |
| Riverside .....       | 11,499,551  | 16,131,902                                | 3.84                | 15.0                           | 35,153  |
| Sacramento .....      | 10,583,204  | 15,926,356                                | 3.79                | 13.5                           | 30,241  |
| San Benito .....      | 258,691   | 445,947                                   | .11                 | 13.1                           | 1,257   |
| San Bernardino .....  | 12,155,689  | 17,885,700                                | 4.25                | 12.8                           | 40,161  |
| San Diego .....       | 23,613,201  | 34,586,860                                | 8.23                | 11.7                           | 79,598  |
| San Francisco .....   | 8,326,036   | 13,403,319                                | 3.19                | 16.0                           | 29,024  |
| San Joaquin .....     | 4,097,846   | 6,180,043                                 | 1.47                | 15.3                           | 11,482  |
| San Luis Obispo ..... | 1,967,159   | 2,729,723                                 | .65                 | 11.3                           | 9,281   |
| San Mateo .....       | 8,098,770   | 13,175,535                                | 3.13                | 16.6                           | 21,173  |
| Santa Barbara .....   | 3,291,085   | 4,629,350                                 | 1.10                | 10.3                           | 13,278  |
| Santa Clara .....     | 18,272,734  | 33,843,217                                | 8.05                | 20.3                           | 48,162  |
| Santa Cruz .....      | 2,033,329   | 2,793,318                                 | .66                 | 12.8                           | 8,721   |
| Shasta .....          | 1,353,967   | 1,943,944                                 | .46                 | 11.6                           | 5,556   |
| Sierra .....          | 7,987   | 20,037                                    | .01                 | 0.1                            | 131   |
| Siskiyou .....        | 226,537   | 362,975                                   | .09                 | 7.5                            | 1,944   |
| Solano .....          | 2,984,021   | 4,151,178                                 | .99                 | 14.2                           | 8,128   |
| Sonoma .....          | 4,367,655   | 6,426,656                                 | 1.53                | 13.8                           | 16,291  |
| Stanislaus .....      | 3,374,486   | 4,921,146                                 | 1.17                | 11.2                           | 9,953   |
| Sutter .....          | 682,808   | 912,874                                   | .22                 | 14.3                           | 1,939   |
| Tehama .....          | 329,024   | 457,215                                   | .11                 | 10.1                           | 1,569   |
| Trinity .....         | 37,633  | 64,351                                    | .02                 | 15.6                           | 571   |
| Tulare .....          | 2,116,861   | 3,133,529                                 | .75                 | 7.6                            | 8,221   |
| Tuolumne .....        | 347,640   | 478,040                                   | .11                 | 11.6                           | 2,162   |
| Ventura .....         | 6,209,836   | 8,775,039                                 | 2.09                | 11.9                           | 22,277  |
| Yolo .....            | 1,272,316   | 2,269,212                                 | .54                 | 12.0                           | 3,741   |
| Yuba .....            | 261,445   | 375,997                                   | .09                 | 13.0                           | 1,209   |
| Statewide .....       | 690,468   | 1,704,707                                 | .41                 | 49.9                           | 8,699   |
| <b>TOTAL .....</b>    | <b>\$272,206,956</b>                                | <b>\$420,351,635</b>                      | <b>100.00%</b>      | <b>12.7%</b>                   | <b>958,917</b>  |

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 13, 1999, through August 11, 2000.

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

# Sales and Use Taxes

**TABLE 21A – REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 1999-00**  
(In dollars)

| Jurisdiction              | Revenue distributed | Jurisdiction           | Revenue distributed | Jurisdiction          | Revenue distributed | Jurisdiction           | Revenue distributed |
|---------------------------|---------------------|------------------------|---------------------|-----------------------|---------------------|------------------------|---------------------|
| 1                         | 2                   | 1                      | 2                   | 1                     | 2                   | 1                      | 2                   |
| Alameda County .....      | 15,227,324          | Del Norte County ..... | 732,286             | Kern County .....     | 19,484,276          | Los Angeles County     |                     |
| Alameda .....             | 7,543,435           | Crescent City .....    | 897,762             | Arvin .....           | 374,952             | – Continued            |                     |
| Albany .....              | 1,211,576           |                        |                     | Bakersfield .....     | 37,468,902          | Industry .....         | 25,186,939          |
| Berkeley .....            | 14,028,422          | Total .....            | 1,630,048           | California City ..... | 186,005             | Inglewood .....        | 6,390,519           |
| Dublin .....              | 11,308,321          | El Dorado County ..... | 6,330,739           | Delano .....          | 1,802,574           | Irwindale .....        | 3,260,165           |
| Emeryville .....          | 5,957,098           | Placerville .....      | 2,668,985           | Maricopa .....        | 22,520              | La Canada-             |                     |
| Fremont .....             | 29,756,197          | South Lake Tahoe ...   | 3,464,987           | Mcfarland .....       | 149,221             | Flintridge .....       | 1,718,918           |
| Hayward .....             | 29,771,343          | Total .....            | 12,464,711          | Ridgecrest .....      | 2,100,688           | La Habra Heights ...   | 56,853              |
| Livermore .....           | 14,154,212          | Fresno County .....    | 12,509,401          | Shafter .....         | 1,284,959           | Lakewood .....         | 8,187,222           |
| Newark .....              | 11,013,889          | Clovis .....           | 9,433,395           | Taft .....            | 1,059,153           | La Mirada .....        | 7,577,065           |
| Oakland .....             | 35,136,706          | Coalinga .....         | 652,790             | Tehachapi .....       | 770,628             | Lancaster .....        | 12,318,175          |
| Piedmont .....            | 169,575             | Firebaugh .....        | 398,710             | Wasco .....           | 643,620             | La Puente .....        | 2,303,158           |
| Pleasanton .....          | 17,998,801          | Fowler .....           | 492,222             | Total .....           | 65,347,498          | La Verne .....         | 2,500,687           |
| San Leandro .....         | 20,179,030          | Fresno .....           | 48,961,418          | Kings County .....    | 1,344,588           | Lawndale .....         | 2,036,828           |
| Union City .....          | 6,718,778           | Huron .....            | 138,566             | Avenal .....          | 124,589             | Lomita .....           | 1,236,342           |
| Total .....               | 220,174,706         | Kerman .....           | 789,247             | Corcoran .....        | 925,693             | Long Beach .....       | 33,458,513          |
| Alpine County .....       | 206,338             | Kingsburg .....        | 576,697             | Hanford .....         | 4,835,300           | Los Angeles .....      | 332,138,507         |
| Amador County .....       | 1,809,642           | Mendota .....          | 300,569             | Lemoore .....         | 1,064,063           | Lynwood .....          | 2,267,480           |
| Amador City .....         | 10,781              | Orange Cove .....      | 127,596             | Total .....           | 8,294,233           | Malibu .....           | 1,785,159           |
| Ione .....                | 125,970             | Parlier .....          | 188,296             | Lake County .....     | 1,883,964           | Manhattan Beach ...    | 6,941,765           |
| Jackson .....             | 1,023,745           | Reedley .....          | 1,223,204           | Clearlake .....       | 942,490             | Maywood .....          | 802,446             |
| Plymouth .....            | 96,506              | Sanger .....           | 1,501,850           | Lakeport .....        | 1,254,961           | Norovnia .....         | 6,898,898           |
| Sutter Creek .....        | 320,457             | San Joaquin .....      | 169,249             | Total .....           | 4,081,415           | Montebello .....       | 9,780,772           |
| Total .....               | 3,387,101           | Selma .....            | 3,034,828           | Lassen County .....   | 730,423             | Monterey Park .....    | 3,537,596           |
| Butte County .....        | 3,922,822           | Total .....            | 80,498,040          | Susanville .....      | 1,409,057           | Norwalk .....          | 6,884,895           |
| Biggs .....               | 22,024              | Glenn County .....     | 881,606             | Total .....           | 2,139,480           | Palmdale .....         | 9,361,082           |
| Chico .....               | 11,083,924          | Orland .....           | 603,613             | Los Angeles County .. | 38,057,688          | Palos Verdes           |                     |
| Gridley .....             | 726,015             | Willows .....          | 708,457             | Agoura Hills .....    | 2,463,222           | Estates .....          | 239,612             |
| Oroville .....            | 2,502,715           | Total .....            | 2,193,676           | Alhambra .....        | 11,066,317          | Paramount .....        | 5,068,907           |
| Paradise .....            | 1,408,031           | Humboldt County .....  | 2,616,081           | Arcadia .....         | 6,623,386           | Pasadena .....         | 26,275,950          |
| Total .....               | 19,665,532          | Arcata .....           | 1,550,326           | Artesia .....         | 1,879,997           | Pico Rivera .....      | 4,460,796           |
| Calaveras County .....    | 1,780,591           | Blue Lake .....        | 33,974              | Avalon .....          | 628,909             | Pomona .....           | 11,136,000          |
| Angels .....              | 518,715             | Eureka .....           | 6,968,288           | Azusa .....           | 3,725,322           | Rancho Palos           |                     |
| Total .....               | 2,299,306           | Ferndale .....         | 118,537             | Baldwin Park .....    | 3,679,762           | Verdes .....           | 870,161             |
| Colusa County .....       | 779,616             | Fortuna .....          | 1,103,990           | Bell .....            | 1,803,820           | Redondo Beach .....    | 8,046,125           |
| Colusa .....              | 853,788             | Rio Dell .....         | 63,820              | Bellflower .....      | 5,003,973           | Rolling Hills .....    | 5,876               |
| Williams .....            | 521,278             | Trinidad .....         | 67,283              | Bell Gardens .....    | 1,468,030           | Rolling Hills          |                     |
| Total .....               | 2,154,682           | Total .....            | 12,522,298          | Beverly Hills .....   | 17,865,278          | Estates .....          | 1,104,680           |
| Contra Costa County       | 10,591,433          | Imperial County .....  | 1,802,575           | Bradbury .....        | 5,956               | Rosemead .....         | 2,705,786           |
| Antioch .....             | 6,863,563           | Brawley .....          | 1,319,837           | Burbank .....         | 19,849,186          | San Dimas .....        | 3,821,396           |
| Brentwood .....           | 1,782,535           | Calexico .....         | 3,670,556           | Calabasas .....       | 3,564,312           | San Fernando .....     | 4,189,104           |
| Clayton .....             | 418,535             | Calipatria .....       | 119,185             | Carson .....          | 17,952,711          | San Gabriel .....      | 3,312,237           |
| Concord .....             | 23,066,228          | El Centro .....        | 5,759,032           | Cerritos .....        | 24,377,196          | San Marino .....       | 442,267             |
| Danville .....            | 3,904,053           | El Holtville .....     | 142,906             | Claremont .....       | 2,942,945           | Santa Clarita .....    | 18,843,186          |
| El Cerrito .....          | 2,328,202           | Imperial .....         | 839,125             | Commerce .....        | 11,640,679          | Santa Fe Springs ...   | 20,445,612          |
| Hercules .....            | 725,209             | Westmorland .....      | 120,911             | Compton .....         | 5,669,541           | Santa Monica .....     | 24,474,546          |
| Lafayette .....           | 2,220,236           | Total .....            | 13,774,127          | Covina .....          | 6,530,838           | Sierra Madre .....     | 230,216             |
| Martinez .....            | 3,272,400           | Inyo County .....      | 956,873             | Cudahy .....          | 1,129,918           | Signal Hill .....      | 8,152,289           |
| Moraga .....              | 752,594             | Bishop .....           | 1,618,018           | Culver City .....     | 13,413,262          | South El Monte .....   | 3,465,310           |
| Oakley <sup>a</sup> ..... | 371,628             | Total .....            | 2,574,891           | Diamond Bar .....     | 2,811,941           | South Gate .....       | 6,194,122           |
| Orinda .....              | 750,182             |                        |                     | Downey .....          | 12,121,686          | South Pasadena .....   | 1,434,935           |
| Pinole .....              | 2,762,953           |                        |                     | Duarte .....          | 3,283,346           | Temple City .....      | 1,519,810           |
| Pittsburg .....           | 5,708,142           |                        |                     | El Monte .....        | 14,882,178          | Torrance .....         | 36,956,490          |
| Pleasant Hill .....       | 6,227,757           |                        |                     | El Segundo .....      | 8,586,728           | Vernon .....           | 4,576,114           |
| Richmond .....            | 11,628,479          |                        |                     | Gardena .....         | 7,124,253           | Walnut .....           | 1,249,472           |
| San Pablo .....           | 1,460,975           |                        |                     | Glendale .....        | 26,095,836          | West Covina .....      | 11,315,747          |
| San Ramon .....           | 13,347,706          |                        |                     | Glendora .....        | 4,786,774           | West Hollywood .....   | 8,040,567           |
| Walnut Creek .....        | 15,481,176          |                        |                     | Hawaiian Gardens ...  | 656,572             | Westlake Village ..... | 2,688,626           |
| Total .....               | 113,663,987         |                        |                     | Hawthorne .....       | 6,140,792           | Whittier .....         | 7,633,511           |
|                           |                     |                        |                     | Hermosa Beach .....   | 2,375,713           | Total .....            | 1,009,849,271       |
|                           |                     |                        |                     | Hidden Hills .....    | 24,265              | Madera County .....    | 3,980,017           |
|                           |                     |                        |                     | Huntington Park ..... | 4,087,500           | Chowchilla .....       | 637,825             |
|                           |                     |                        |                     |                       |                     | Madera .....           | 3,941,021           |
|                           |                     |                        |                     |                       |                     | Total .....            | 8,558,863           |

# Sales and Use Taxes

**TABLE 21A – REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 1999-00 – Continued**  
(In dollars)

| Jurisdiction           | Revenue distributed | Jurisdiction                                   | Revenue distributed | Jurisdiction                   | Revenue distributed | Jurisdiction                              | Revenue distributed |
|------------------------|---------------------|--|---------------------|--------------------------------|---------------------|---|---------------------|
| 1                      | 2                   | 1  | 2                   | 1                              | 2                   | 1   | 2                   |
| Marin County .....     | 2,926,554           | Napa County .....                              | 4,833,890           | Riverside County .....         | 18,536,769          | San Diego County .....                    | 14,769,321          |
| Belvedere .....        | 76,223              | American Canyon .....                          | 1,216,090           | Banning .....                  | 2,065,128           | Carlsbad .....                            | 18,746,638          |
| Corte Madera .....     | 4,869,730           | Calistoga .....                                | 500,770             | Beaumont .....                 | 910,696             | Chula Vista .....                         | 16,718,634          |
| Fairfax .....          | 315,902             | Napa .....                                     | 8,981,289           | Blythe .....                   | 1,346,911           | Coronado .....                            | 1,845,326           |
| Larkspur .....         | 1,641,381           | St. Helena .....                               | 1,800,502           | Calimesa .....                 | 291,227             | Del Mar .....                             | 1,411,207           |
| Mill Valley .....      | 2,058,224           | Yountville .....                               | 431,824             | Canyon Lake .....              | 102,155             | El Cajon .....                            | 16,874,567          |
| Novato .....           | 6,914,824           |  |                     | Cathedral City .....           | 7,226,904           | Encinitas .....                           | 8,581,849           |
| Ross .....             | 59,221              | Total .....                                    | 17,764,365          | Coachella .....                | 1,302,584           | Escondido .....                           | 22,969,629          |
| San Anselmo .....      | 1,013,651           | Nevada County .....                            | 3,244,262           | Corona .....                   | 17,548,796          | Imperial Beach .....                      | 527,032             |
| San Rafael .....       | 16,073,093          | Grass Valley .....                             | 3,059,676           | Desert Hot Springs .....       | 647,841             | La Mesa .....                             | 10,333,607          |
| Sausalito .....        | 1,622,954           | Nevada City .....                              | 1,100,256           | Hemet .....                    | 6,937,265           | Lemon Grove .....                         | 3,621,484           |
| Tiburon .....          | 545,738             | Truckee .....                                  | 2,151,414           | Indian Wells .....             | 673,142             | National City .....                       | 12,368,966          |
| Total .....            | 38,117,495          | Total .....                                    | 9,555,608           | Indio .....                    | 4,722,947           | Oceanside .....                           | 10,446,298          |
| Mariposa County .....  | 1,299,751           | Orange County .....                            | 11,046,240          | Lake Elsinore .....            | 3,740,835           | Poway .....                               | 6,884,060           |
| Mendocino County ..... | 3,806,975           | Anaheim .....                                  | 44,481,039          | La Quinta .....                | 2,805,593           | San Diego .....                           | 168,524,571         |
| Fort Bragg .....       | 1,447,360           | Brea .....                                     | 13,872,737          | Moreno Valley .....            | 8,148,758           | San Marcos .....                          | 9,089,636           |
| Point Arena .....      | 51,631              | Buena Park .....                               | 12,095,793          | Murrieta .....                 | 3,724,151           | Santee .....                              | 5,350,944           |
| Ukiah .....            | 3,140,273           | Costa Mesa .....                               | 32,464,996          | Norco .....                    | 4,062,842           | Solana Beach .....                        | 2,134,140           |
| Willits .....          | 877,271             | Cypress .....                                  | 8,698,511           | Palm Desert .....              | 12,856,208          | Vista .....                               | 8,941,773           |
| Total .....            | 9,323,511           | Dana Point .....                               | 3,538,049           | Palm Springs .....             | 6,333,457           | Total .....                               | 340,139,683         |
| Merced County .....    | 3,970,795           | Fountain Valley .....                          | 9,173,819           | Perris .....                   | 3,054,309           | City and County of<br>San Francisco ..... | 128,401,032         |
| Atwater .....          | 1,331,714           | Fullerton .....                                | 15,363,912          | Rancho Mirage .....            | 3,568,104           | San Joaquin County .....                  | 11,200,458          |
| Dos Palos .....        | 252,406             | Garden Grove .....                             | 15,531,956          | Riverside .....                | 33,663,570          | Escalon .....                             | 623,735             |
| Gustine .....          | 189,880             | Huntington Beach .....                         | 23,653,483          | San Jacinto .....              | 799,966             | Lathrop .....                             | 1,435,899           |
| Livingston .....       | 392,474             | Irvine .....                                   | 42,475,947          | Temecula .....                 | 13,434,921          | Lodi .....                                | 7,048,669           |
| Los Banos .....        | 2,064,214           | Laguna Beach .....                             | 3,090,006           | Total .....                    | 158,505,081         | Manteca .....                             | 5,081,660           |
| Merced .....           | 8,527,721           | Laguna Hills .....                             | 7,287,039           | Sacramento County .....        | 80,295,002          | Ripon .....                               | 1,192,382           |
| Total .....            | 16,729,203          | Laguna Niguel .....                            | 7,137,237           | Citrus Heights .....           | 10,639,829          | Stockton .....                            | 27,561,005          |
| Modoc County .....     | 229,847             | Laguna Woods .....                             | 849,108             | Folsom .....                   | 9,667,582           | Tracy .....                               | 6,049,017           |
| Alturas .....          | 410,265             | La Habra .....                                 | 5,841,511           | Galt .....                     | 845,310             | Total .....                               | 60,192,825          |
| Total .....            | 640,112             | Lake Forest .....                              | 7,981,689           | Isleton .....                  | 108,514             | San Luis Obispo<br>County .....           | 4,874,337           |
| Mono County .....      | 362,568             | La Palma .....                                 | 2,524,841           | Sacramento .....               | 54,979,368          | Arroyo Grande .....                       | 2,455,647           |
| Mammoth Lakes .....    | 1,577,399           | Los Alamitos .....                             | 2,671,576           | Total .....                    | 156,535,604         | Atascadero .....                          | 2,703,885           |
| Total .....            | 1,939,966           | Mission Viejo .....                            | 11,837,694          | San Benito County .....        | 1,251,689           | Grover Beach .....                        | 854,993             |
| Monterey County .....  | 6,787,073           | Newport Beach .....                            | 19,092,453          | Hollister .....                | 2,938,298           | Morro Bay .....                           | 1,221,793           |
| Carmel .....           | 1,918,365           | Orange .....                                   | 26,481,323          | San Juan Bautista .....        | 160,497             | Paso Robles .....                         | 4,476,910           |
| Del Rey Oaks .....     | 151,672             | Placentia .....                                | 4,580,700           | Total .....                    | 4,350,483           | Pismo Beach .....                         | 1,485,118           |
| Gonzales .....         | 206,051             | Rancho Santa<br>Margarita <sup>a,b</sup> ..... | 208,941             | San Bernardino<br>County ..... | 13,443,286          | San Luis Obispo .....                     | 9,083,218           |
| Greenfield .....       | 491,380             | San Clemente .....                             | 4,165,313           | Adelanto .....                 | 649,834             | Total .....                               | 27,155,901          |
| King City .....        | 959,191             | San Juan Capistrano .....                      | 5,890,544           | Apple Valley .....             | 2,248,112           | San Mateo County .....                    | 15,664,891          |
| Marina .....           | 909,381             | Santa Ana .....                                | 39,982,939          | Barstow .....                  | 4,126,904           | Atherton .....                            | 519,367             |
| Monterey .....         | 6,730,080           | Seal Beach .....                               | 1,700,798           | Big Bear Lake .....            | 1,522,649           | Belmont .....                             | 3,465,003           |
| Pacific Grove .....    | 1,613,330           | Stanton .....                                  | 3,072,977           | Chino .....                    | 11,624,719          | Brisbane .....                            | 2,484,660           |
| Salinas .....          | 18,186,701          | Tustin .....                                   | 16,943,118          | Chino Hills .....              | 2,311,369           | Burlingame .....                          | 9,578,078           |
| Sand City .....        | 2,307,458           | Villa Park .....                               | 174,797             | Colton .....                   | 5,948,600           | Colma .....                               | 8,173,313           |
| Seaside .....          | 4,410,621           | Westminster .....                              | 13,452,563          | Fontana .....                  | 10,514,178          | Daly City .....                           | 7,051,424           |
| Soledad .....          | 356,617             | Yorba Linda .....                              | 5,019,121           | Grand Terrace .....            | 486,899             | East Palo Alto .....                      | 794,219             |
| Total .....            | 45,027,921          | Total .....                                    | 422,382,768         | Hesperia .....                 | 3,567,240           | Foster City .....                         | 4,118,466           |
| Placer County .....    |                     | Placer County .....                            | 10,167,382          | Highland .....                 | 1,072,861           | Half Moon Bay .....                       | 1,394,418           |
| Auburn .....           |                     | Auburn .....                                   | 2,594,052           | Loma Linda .....               | 2,338,996           | Hillsborough .....                        | 82,528              |
| Colfax .....           |                     | Colfax .....                                   | 477,477             | Montclair .....                | 10,153,888          | Menlo Park .....                          | 9,234,955           |
| Lincoln .....          |                     | Lincoln .....                                  | 736,038             | Needles .....                  | 425,253             | Millbrae .....                            | 2,153,784           |
| Loomis .....           |                     | Loomis .....                                   | 946,125             | Ontario .....                  | 33,691,702          | Pacifica .....                            | 1,194,613           |
| Rocklin .....          |                     | Rocklin .....                                  | 3,852,748           | Rancho Cucamonga .....         | 12,847,565          | Portola Valley .....                      | 152,393             |
| Roseville .....        |                     | Roseville .....                                | 23,716,494          | Redlands .....                 | 6,909,353           | Redwood City .....                        | 18,182,806          |
| Total .....            |                     | Total .....                                    | 42,490,316          | Rialto .....                   | 6,982,721           | San Bruno .....                           | 6,498,550           |
| Plumas County .....    |                     | Plumas County .....                            | 1,574,299           | San Bernardino .....           | 24,583,045          | San Carlos .....                          | 6,450,363           |
| Portola .....          |                     | Portola .....                                  | 171,390             | Twentynine Palms .....         | 585,701             | San Mateo .....                           | 17,194,833          |
| Total .....            |                     | Total .....                                    | 1,745,689           | Upland .....                   | 6,346,216           | South San Francisco .....                 | 11,988,284          |
|                        |                     |  |                     | Victorville .....              | 10,527,422          | Woodside .....                            | 400,176             |
|                        |                     |  |                     | Yucaipa .....                  | 1,335,194           | Total .....                               | 126,777,124         |
|                        |                     |  |                     | Yucca Valley .....             | 1,999,640           |   |                     |
|                        |                     |  |                     | Total .....                    | 176,243,346         |   |                     |

# Sales and Use Taxes

**TABLE 21A – REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 1999-00 – Concluded**  
(In dollars)

| Jurisdiction               | Revenue distributed | Jurisdiction          | Revenue distributed | Jurisdiction               | Revenue distributed | Jurisdiction            | Revenue distributed |
|----------------------------|---------------------|-----------------------|---------------------|----------------------------|---------------------|-------------------------|---------------------|
| 1                          | 2                   | 1                     | 2                   | 1                          | 2                   | 1                       | 2                   |
| Santa Barbara County ..... | 10,563,880          | Sierra County .....   | 56,598              | Stanislaus County .....    | 13,781,477          | Ventura County .....    | 6,729,076           |
| Buellton .....             | 1,310,348           | Loyalton .....        | 102,952             | Ceres .....                | 3,284,397           | Camarillo .....         | 7,694,759           |
| Carpinteria .....          | 1,247,769           |                       |                     | Hughson <sup>b</sup> ..... | 181,411             | Fillmore .....          | 709,274             |
| Guadalupe .....            | 146,767             | Total .....           | 159,550             | Modesto .....              | 20,890,080          | Moorpark .....          | 1,763,896           |
| Lompoc .....               | 2,881,826           | Siskiyou County ..... | 518,885             | Newman .....               | 378,898             | Ojai .....              | 1,064,856           |
| Santa Barbara .....        | 16,937,849          | Dorris .....          | 22,940              | Oakdale .....              | 2,248,087           | Oxnard .....            | 17,267,535          |
| Santa Maria .....          | 11,874,620          | Dunsmuir .....        | 142,135             | Patterson .....            | 717,022             | Port Hueneme .....      | 620,386             |
| Solvang .....              | 1,013,489           | Etna .....            | 41,773              | Riverbank .....            | 751,527             | Santa Paula .....       | 1,639,829           |
|                            |                     | Fort Jones .....      | 86,162              | Turlock .....              | 6,200,755           | Simi Valley .....       | 10,463,326          |
| Total .....                | 45,976,548          | Montague .....        | 54,268              | Waterford .....            | 244,415             | Thousand Oaks .....     | 21,744,384          |
|                            |                     | Mt. Shasta .....      | 669,089             | Total .....                | 48,678,070          | Ventura .....           | 16,858,124          |
| Santa Clara County ...     | 3,659,490           | Tulelake .....        | 64,408              |                            |                     | Total .....             | 86,555,443          |
| Campbell .....             | 10,540,429          | Weed .....            | 374,401             | Sutter County .....        | 1,982,495           |                         |                     |
| Cupertino .....            | 13,214,438          | Yreka .....           | 1,639,190           | Live Oak .....             | 114,495             | Yolo County .....       | 1,785,506           |
| Gilroy .....               | 9,257,123           | Total .....           | 3,613,251           | Yuba City .....            | 6,549,545           | Davis .....             | 4,219,306           |
| Los Altos .....            | 2,541,784           |                       |                     | Total .....                | 8,646,536           | West Sacramento ...     | 9,269,388           |
| Los Altos Hills .....      | 93,597              | Solano County .....   | 1,463,883           |                            |                     | Winters .....           | 202,686             |
| Los Gatos .....            | 7,851,691           | Benicia .....         | 3,751,383           | Tehama County .....        | 872,494             | Woodland .....          | 6,733,096           |
| Milpitas .....             | 16,675,181          | Dixon .....           | 1,588,297           | Corning .....              | 1,510,953           | Total .....             | 22,209,983          |
| Monte Sereno .....         | 36,930              | Fairfield .....       | 13,365,554          | Red Bluff .....            | 2,150,709           |                         |                     |
| Morgan Hill .....          | 4,543,960           | Rio Vista .....       | 600,585             | Tehama .....               | 1,437               | Yuba County .....       | 1,794,986           |
| Mountain View .....        | 20,810,280          | Suisun .....          | 784,381             | Total .....                | 4,535,593           | Marysville .....        | 1,871,973           |
| Palo Alto .....            | 22,400,303          | Vacaville .....       | 9,801,375           | Trinity County .....       | 654,777             | Wheatland .....         | 88,216              |
| San Jose .....             | 135,942,573         | Vallejo .....         | 9,793,692           | Total .....                | 654,777             | Total .....             | 3,755,175           |
| Santa Clara .....          | 43,454,254          | Total .....           | 41,149,149          | Tulare County .....        | 6,130,867           |                         |                     |
| Saratoga .....             | 1,071,122           | Sonoma County .....   | 11,636,880          | Dinuba .....               | 1,342,195           | Amounts distributed to: |                     |
| Sunnyvale .....            | 29,630,554          | Cloverdale .....      | 330,851             | Exeter .....               | 483,369             | City and County of      |                     |
| Total .....                | 321,723,707         | Cotati .....          | 1,035,364           | Farmersville .....         | 298,991             | San Francisco .....     | 128,401,032         |
|                            |                     | Healdsburg .....      | 2,359,069           | Lindsay .....              | 332,013             | Counties other than     |                     |
| Santa Cruz County ...      | 7,382,657           | Petaluma .....        | 9,528,149           | Porterville .....          | 3,758,142           | San Francisco .....     | 410,356,212         |
| Capitola .....             | 4,827,907           | Rohnert Park .....    | 5,876,266           | Tulare .....               | 4,556,850           | Cities other than       |                     |
| Santa Cruz .....           | 8,500,293           | Santa Rosa .....      | 27,318,317          | Visalia .....              | 14,247,811          | San Francisco .....     | 3,565,578,231       |
| Scotts Valley .....        | 1,934,899           | Sebastopol .....      | 1,353,453           | Woodlake .....             | 196,531             |                         |                     |
| Watsonville .....          | 4,554,549           | Sonoma .....          | 1,841,503           | Total .....                | 31,346,768          | Grand total .....       | 4,104,335,476       |
| Total .....                | 27,200,305          | Windsor .....         | 2,049,374           | Tuolumne County .....      | 2,952,224           |                         |                     |
|                            |                     | Total .....           | 63,329,227          | Sonora .....               | 1,815,425           |                         |                     |
| Shasta County .....        | 2,476,363           |                       |                     | Total .....                | 4,767,650           |                         |                     |
| Anderson .....             | 1,161,952           |                       |                     |                            |                     |                         |                     |
| Redding .....              | 15,368,648          |                       |                     |                            |                     |                         |                     |
| Shasta Lake .....          | 228,793             |                       |                     |                            |                     |                         |                     |
| Total .....                | 19,235,755          |                       |                     |                            |                     |                         |                     |

a. During the fiscal year, sales and use tax ordinances became operative in two newly incorporated cities. Those cities, the effective date of their ordinances, and the number of months of sales and use tax distributions they received during 1999-00 are as follows:  
Oakley, October 1, 1999, seven months;  
Rancho Santa Margarita, April 1, 2000, one month.

b. Distributions during 1999-00 include the following overpayments which will be deducted from 2000-01 allocations: Rancho Santa Margarita, \$34,741; Hughson, \$36,119.

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

# Sales and Use Taxes

**TABLE 21B – REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX<sup>a</sup>, 1999-00**

| County             | Revenue <sup>b</sup><br>distributed | County                | Revenue <sup>b</sup><br>distributed | County              | Revenue <sup>b</sup><br>distributed |
|--------------------|-------------------------------------|-----------------------|-------------------------------------|---------------------|-------------------------------------|
| 1                  | 2                                   | 1                     | 2                                   | 1                   | 2                                   |
| Alameda .....      | \$54,936,880                        | Marin .....           | 9,527,056                           | San Mateo .....     | 31,697,342                          |
| Alpine .....       | 50,366 <sup>c</sup>                 | Mariposa .....        | 324,442                             | Santa Barbara ..... | 11,473,893                          |
| Amador .....       | 845,603                             | Mendocino .....       | 2,327,881                           | Santa Clara .....   | 80,362,348                          |
| Butte .....        | 4,914,233                           | Merced .....          | 4,173,372                           | Santa Cruz .....    | 6,800,800                           |
| Calaveras .....    | 572,876                             | Modoc .....           | 163,643                             | Shasta .....        | 4,803,856                           |
| Colusa .....       | 540,253                             | Mono .....            | 482,532                             | Sierra .....        | 45,703 <sup>c</sup>                 |
| Contra Costa ..... | 28,290,695                          | Monterey .....        | 11,241,336                          | Siskiyou .....      | 902,299                             |
| Del Norte .....    | 406,914                             | Napa .....            | 4,451,700                           | Solano .....        | 10,272,149                          |
| El Dorado .....    | 3,111,363                           | Nevada .....          | 2,384,402                           | Sonoma .....        | 15,810,470                          |
| Fresno .....       | 20,094,574                          | Orange .....          | 105,225,090                         | Stanislaus .....    | 12,144,889                          |
| Glenn .....        | 548,745                             | Placer .....          | 10,586,858                          | Sutter .....        | 2,158,484                           |
| Humboldt .....     | 3,126,108                           | Plumas .....          | 433,513                             | Tehama .....        | 1,132,064                           |
| Imperial .....     | 3,437,510                           | Riverside .....       | 39,533,115                          | Trinity .....       | 163,653                             |
| Inyo .....         | 630,678                             | Sacramento .....      | 39,040,442                          | Tulare .....        | 7,834,156                           |
| Kern .....         | 16,304,401                          | San Benito .....      | 1,087,594                           | Tuolumne .....      | 1,189,690                           |
| Kings .....        | 2,064,957                           | San Bernardino .....  | 43,994,109                          | Ventura .....       | 21,604,021                          |
| Lake .....         | 1,019,244                           | San Diego .....       | 84,711,214                          | Yolo .....          | 5,547,677                           |
| Lassen .....       | 535,315                             | San Francisco .....   | 32,043,722                          | Yuba .....          | 939,668                             |
| Los Angeles .....  | 252,008,530                         | San Joaquin .....     | 15,051,256                          |                     |                                     |
| Madera .....       | 2,132,423                           | San Luis Obispo ..... | 6,804,766                           |                     |                                     |
|                    |                                     |                       |                                     | <b>TOTAL .....</b>  | <b>\$1,024,042,874</b>              |

- a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.
- b. These are actual payments to the counties and exclude the Board's administrative charge of \$8,795,000 and the Business and Transportation Agency's administrative charge of \$1,020,708.
- c. If overpayments had not been made in the prior fiscal year, the distributions in 1999-00 to the following counties would have been higher by the amount shown: Alpine, \$1,168; Sierra, \$6,705.

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

# Sales and Use Taxes

**TABLE 21C – REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 1999-00**

| District<br>1   | Rate<br>2 | Effective dates |          | Jurisdiction<br>5                                    | Revenue distributed <sup>a</sup><br>6 |
|---|-----------|-----------------|----------|--|---------------------------------------|
|   |           | Start<br>3      | End<br>4 |  |                                       |
| Alameda County Transportation Authority .....               | .50%      | 4/01/87         | 3/31/02  | Alameda County                                       | \$99,708,834                          |
| Bay Area Rapid Transit District <sup>b</sup> .....          | .50       | 4/01/70         | None     | Alameda, Contra Costa, and<br>San Francisco counties | 218,650,679                           |
| Calexico Heffernan Memorial Hospital District .....         | .50       | 10/01/92        | None     | City of Calexico (Imperial County)                   | 1,845,685                             |
| City Of Clearlake Public Safety .....                       | .50       | 7/01/95         | None     | City of Clearlake (Lake County)                      | 432,957                               |
| City of Clovis Public Safety <sup>c</sup> .....             | .30       | 4/01/00         | None     | City of Clovis (Fresno County)                       | 142,283                               |
| City of Placerville Public Safety .....                     | .25       | 4/01/99         | 3/31/15  | City of Placerville (El Dorado County)               | 595,732                               |
| Contra Costa Transportation Authority .....                 | .50       | 4/01/89         | 3/31/09  | Contra Costa County                                  | 58,010,575                            |
| Fresno County Public Library .....                          | .125      | 4/01/99         | 3/31/06  | Fresno County  | 9,157,431                             |
| Fresno County Transportation Authority .....                | .50       | 7/01/87         | 6/30/07  | Fresno County  | 38,893,404                            |
| Imperial County Local Transportation Authority .....        | .50       | 4/01/90         | 3/31/10  | Imperial County                                      | 7,316,394                             |
| Inyo County Rural Counties .....                            | .50       | 10/01/88        | None     | Inyo County  | 1,329,299                             |
| Los Angeles County Transportation Commission .....          | .50       | 7/01/82         | None     | Los Angeles County                                   | 491,780,069                           |
| Los Angeles County Transportation Commission .....          | .50       | 4/01/91         | None     | Los Angeles County                                   | 493,943,035                           |
| Madera County Transportation Authority .....                | .50       | 10/01/90        | 9/30/05  | Madera County  | 4,571,142                             |
| Napa County Flood Protection Authority .....                | .50       | 7/01/98         | 6/30/18  | Napa County  | 9,560,823                             |
| Nevada County Public Library .....                          | .125      | 10/01/98        | 9/30/03  | Nevada County  | 1,204,831                             |
| Orange County Local Transportation Authority .....          | .50       | 4/01/91         | 3/31/11  | Orange County  | 197,210,561                           |
| Riverside County Transportation Commission .....            | .50       | 7/01/89         | 6/30/09  | Riverside County                                     | 81,543,732                            |
| Sacramento Transportation Authority .....                   | .50       | 4/01/89         | 3/31/09  | Sacramento County                                    | 76,933,980                            |
| San Benito County Council of Governments <sup>d</sup> ..... | -         | 1/01/89         | 12/31/98 | San Benito County                                    | 38,452                                |
| San Bernardino County Transportation Authority .....        | .50       | 4/01/90         | 3/31/10  | San Bernardino County                                | 81,435,998                            |
| San Diego County Regional Transportation Commission .....   | .50       | 4/01/88         | 3/31/08  | San Diego County                                     | 172,274,619                           |
| San Francisco County Public Finance Authority .....         | .25       | 10/01/93        | None     | City and County of San Francisco                     | 34,667,112                            |
| San Francisco County Transportation Authority .....         | .50       | 4/01/90         | 3/31/10  | City and County of San Francisco                     | 70,108,606                            |
| San Joaquin County Transportation Authority .....           | .50       | 4/01/91         | 3/31/11  | San Joaquin County                                   | 28,932,598                            |
| San Mateo County Transit District .....                     | .50       | 7/01/82         | None     | San Mateo County                                     | 60,563,645                            |
| San Mateo County Transportation Authority .....             | .50       | 1/01/89         | 12/31/08 | San Mateo County                                     | 60,542,561                            |
| Santa Barbara County Local Transportation Authority ....    | .50       | 4/01/90         | 3/31/10  | Santa Barbara County                                 | 23,810,825                            |
| Santa Clara County General Fund .....                       | .50       | 4/01/97         | 3/31/06  | Santa Clara County                                   | 157,574,561                           |
| Santa Clara County Transit District .....                   | .50       | 10/01/76        | None     | Santa Clara County                                   | 158,262,491                           |
| Santa Cruz County Earthquake Recovery <sup>d</sup> .....    | -         | 4/01/91         | 3/31/97  | Santa Cruz County                                    | 20,360                                |
| Santa Cruz County Public Library .....                      | .25       | 4/01/97         | 3/31/13  | Santa Cruz County                                    | 7,219,611                             |
| Santa Cruz Metropolitan Transit District .....              | .50       | 1/01/79         | None     | Santa Cruz County                                    | 14,465,412                            |
| Solano County Public Library .....                          | .125      | 10/01/98        | 9/30/14  | Solano County  | 4,713,328                             |
| Sonoma County Open Space Authority .....                    | .25       | 4/01/91         | 3/31/11  | Sonoma County  | 15,429,697                            |
| Stanislaus County Library .....                             | .125      | 7/01/95         | 6/30/05  | Stanislaus County                                    | 5,685,388                             |
| Town of Truckee Road Maintenance .....                      | .50       | 10/01/98        | 9/30/03  | Town of Truckee (Nevada County)                      | 1,263,368                             |
| Tulare County <sup>d</sup> .....                            | -         | 10/01/95        | 12/31/97 | Tulare County  | 25,415                                |
| <b>Total .....</b>  |           |                 |          |  | <b>\$2,689,865,495</b>                |

a. These are actual payments to the transit districts and exclude administrative charges of \$33,652,000.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Transit District Tax was earmarked for the Metropolitan Transportation Commission. The BART figures above include MTC distributions. For 1999-00, BART received direct distributions of \$170,911,394 and \$47,739,285 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$22,637,297; San Francisco Municipal Railway, \$25,101,988; and BART, none.

c. This tax became effective April 1, 2000 in the City of Clovis; the city received distributions for one month during 1999-00 including an overpayment of \$283 which will be deducted from 2000-01 allocations.

d. The 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997, the 1/2-percent San Benito County Council of Governments tax expired December 31, 1998, and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997, but the districts continue to receive distributions for taxes incurred prior to those dates.

NOTE: In addition to the districts that received distributions during 1999-00, 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:

- 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;
- Monterey County Public Repair and Improvement Authority, 1/2 percent, April 1, 1990, to September 30, 1992, 1992-93;
- 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; 1998-99;
- Southern California Rapid Transit District, 1/2 percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81.

Detail may not compute to total due to rounding.

# Sales and Use Taxes

**TABLE 22A – LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 1999-00**

| Fiscal year | Net amount distributed (In thousands)  |                              |             |                      | Administrative cost rate per \$100 collected <sup>d</sup> | Administrative charge <sup>e</sup> (In thousands) |
|-------------|--|------------------------------|-------------|----------------------|---|---|
|             | County transportation tax <sup>a</sup> | Local sales tax <sup>b</sup> |             | Total                |   |   |
|             |  | To counties <sup>c</sup>     | To cities   |                      |   |   |
| 1           | 2                                      | 3                            | 4           | 5                    | 6   | 7   |
| 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 <sup>f</sup>                   | 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              | 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 <sup>h</sup>          | 205,435     | 261,221 <sup>h</sup> | 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 <sup>i</sup> | 1.50  | 3,348   |
| 1958-59     | –                                      | 44,835                       | 144,968     | 189,803 <sup>j</sup> | 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   |

- a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$9,815,708 in 1999-00.
- b. Includes any administrative cost adjustment made during the fiscal year.
- c. Includes the City and County of San Francisco.
- d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.
- e. These are the amounts actually withheld during the fiscal year.
- f. Includes advances and payments for only ten months.
- g. Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.
- h. Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.
- i. Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.
- j. Includes the \$3,825,750 discussed in the previous footnote.

NOTE: Excludes distributions to special districts; see Table 22B.

# Sales and Use Taxes

**TABLE 22B – SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969-70 TO 1999-00**  
(In thousands of dollars)

| Fiscal year<br>1 | Net amount<br>distributed<br>2 | Administrative<br>charge<br>3 |
|------------------|--------------------------------|-------------------------------|
| 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, 2000**

| County             | City rate <sup>a</sup> | Cities                           | County               | City rate <sup>a</sup> | Cities                    | County              | City rate <sup>a</sup> | Cities                            |
|--------------------|------------------------|----------------------------------|----------------------|------------------------|---------------------------|---------------------|------------------------|-----------------------------------|
| 1                  | 2                      | 3                                | 1                    | 2                      | 3                         | 1                   | 2                      | 3                                 |
| Alameda .....      | 1.00                   | Dublin/Livermore/<br>San Leandro | Lake .....           | 1.00                   | All cities                | San Mateo .....     | .95                    | All cities                        |
|                    | .95                    | All other cities                 | Lassen .....         | .95                    | Susanville                | Santa Barbara ..... | 1.00                   | All cities                        |
| Alpine .....       | –                      | No incorporated<br>cities        | Los Angeles .....    | 1.00                   | All cities                | Santa Clara .....   | 1.00                   | All cities                        |
| Amador .....       | 1.00                   | All cities                       | Madera .....         | .92                    | Chowchilla                | Santa Cruz .....    | 1.00                   | All cities                        |
| Butte .....        | .95                    | Chico                            |                      | .94                    | Madera                    |                     |                        |                                   |
|                    | 1.00                   | All other cities                 | Marin .....          | 1.00                   | All cities                | Shasta .....        | 1.00                   | All cities                        |
| Calaveras .....    | .88                    | Angels Camp                      | Mariposa .....       | –                      | No incorporated<br>cities | Sierra .....        | .95                    | Loyalton                          |
| Colusa .....       | 1.00                   | All cities                       | Mendocino .....      | 1.00                   | All cities                | Siskiyou .....      | 1.00                   | All cities                        |
| Contra Costa ..... | .975                   | All cities                       | Merced .....         | .925                   | Merced                    | Solano .....        | 1.00                   | All cities                        |
| Del Norte .....    | 1.00                   | Crescent City                    |                      | 1.00                   | Los Banos                 | Sonoma .....        | 1.00                   | Windsor                           |
| El Dorado .....    | 1.00                   | All cities                       | Modoc .....          | 1.00                   | All other cities          |                     | .975                   | All other cities                  |
| Fresno .....       | .9463                  | Fresno                           |                      |                        | Alturas                   | Stanislaus .....    | .95                    | Ceres/Modesto/<br>Oakdale/Turlock |
|                    | .95                    | Clovis/Sanger/<br>Selma          | Mono .....           | 1.00                   | Mammoth Lakes             |                     | 1.00                   | All other cities                  |
|                    | .955                   | Kerman/Kingsburg                 | Monterey .....       | 1.00                   | All cities                | Sutter .....        | 1.00                   | All cities                        |
|                    | .96                    | Fowler                           | Napa .....           | 1.00                   | All cities                | Tehama .....        | 1.00                   | Tehama                            |
|                    | .965                   | Coalinga/Reedley/<br>Firebaugh   | Nevada .....         | 1.00                   | All cities                |                     | .90                    | All other cities                  |
|                    | .97                    | San Joaquin                      | Orange .....         | 1.00                   | All cities                | Trinity .....       | –                      | No incorporated<br>cities         |
|                    | .985                   | Mendota                          | Placer .....         | 1.00                   | All cities                | Tulare .....        | .95                    | All cities                        |
|                    | 1.00                   | All other cities                 | Plumas .....         | .95                    | Portola                   | Tuolumne .....      | .88                    | Sonora                            |
| Glenn .....        | 1.00                   | All cities                       | Riverside .....      | 1.00                   | All cities                | Ventura .....       | 1.00                   | Ojai                              |
| Humboldt .....     | 1.00                   | All cities                       | Sacramento .....     | 1.00                   | All cities                |                     | .967                   | All other cities                  |
| Imperial .....     | 1.00                   | All cities                       | San Benito .....     | 1.00                   | All cities                | Yolo .....          | 1.00                   | All cities                        |
| Inyo .....         | 1.00                   | Bishop                           | San Bernardino ..... | 1.00                   | All cities                | Yuba .....          | 1.00                   | All cities                        |
| Kern .....         | 1.00                   | All cities                       | San Diego .....      | 1.00                   | All cities                |                     |                        |                                   |
| Kings .....        | .95                    | Hanford                          | San Francisco .....  | 1.00                   | –                         |                     |                        |                                   |
|                    | .98                    | All other cities                 | San Joaquin .....    | 1.00                   | All cities                |                     |                        |                                   |
|                    |                        |                                  | San Luis Obispo ..   | 1.00                   | All cities                |                     |                        |                                   |

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

**TABLE 23B – SALES AND USE TAX RATES, BY COUNTY, ON JULY 1, 2000  
(Includes state, local, and special district taxes)**

| County             | Tax rate | Special rates<br>within county | County               | Tax rate | Special rates<br>within county | County              | Tax rate | Special rates<br>within county |
|--------------------|----------|--------------------------------|----------------------|----------|--------------------------------|---------------------|----------|--------------------------------|
| 1                  | 2        | 3                              | 1                    | 2        | 3                              | 1                   | 2        | 3                              |
| Alameda .....      | 8.25     |                                | Marin .....          | 7.25     |                                | San Mateo .....     | 8.25     |                                |
| Alpine .....       | 7.25     |                                | Mariposa .....       | 7.75     |                                | Santa Barbara ..... | 7.75     |                                |
| Amador .....       | 7.25     |                                | Mendocino .....      | 7.25     |                                | Santa Clara .....   | 8.25     |                                |
| Butte .....        | 7.25     |                                | Merced .....         | 7.25     |                                | Santa Cruz .....    | 8.00     |                                |
| Calaveras .....    | 7.25     |                                | Modoc .....          | 7.25     |                                | Shasta .....        | 7.25     |                                |
| Colusa .....       | 7.25     |                                | Mono .....           | 7.25     |                                | Sierra .....        | 7.25     |                                |
| Contra Costa ..... | 8.25     |                                | Monterey .....       | 7.25     |                                | Siskiyou .....      | 7.25     |                                |
| Del Norte .....    | 7.25     |                                | Napa .....           | 7.75     |                                | Solano .....        | 7.375    |                                |
| El Dorado .....    | 7.25     | Placerville, 7.50              | Nevada .....         | 7.375    | Truckee, 7.875                 | Sonoma .....        | 7.50     |                                |
| Fresno .....       | 7.875    | Clovis, 8.125                  | Orange .....         | 7.75     |                                | Stanislaus .....    | 7.375    |                                |
| Glenn .....        | 7.25     |                                | Placer .....         | 7.25     |                                | Sutter .....        | 7.25     |                                |
| Humboldt .....     | 7.25     |                                | Plumas .....         | 7.25     |                                | Tehama .....        | 7.25     |                                |
| Imperial .....     | 7.75     | Calexico, 8.25                 | Riverside .....      | 7.75     |                                | Trinity .....       | 7.25     |                                |
| Inyo .....         | 7.75     |                                | Sacramento .....     | 7.75     |                                | Tulare .....        | 7.25     |                                |
| Kern .....         | 7.25     |                                | San Benito .....     | 7.25     |                                | Tuolumne .....      | 7.25     |                                |
| Kings .....        | 7.25     |                                | San Bernardino ..... | 7.75     |                                | Ventura .....       | 7.25     |                                |
| Lake .....         | 7.25     | Clearlake, 7.75                | San Diego .....      | 7.75     |                                | Yolo .....          | 7.25     | Woodland, 7.75                 |
| Lassen .....       | 7.25     |                                | San Francisco .....  | 8.50     |                                | Yuba .....          | 7.25     |                                |
| Los Angeles .....  | 8.25     |                                | San Joaquin .....    | 7.75     |                                |                     |          |                                |
| Madera .....       | 7.75     |                                | San Luis Obispo ..   | 7.25     |                                |                     |          |                                |

# Fuel Taxes

**TABLE 24 – GASOLINE AND JET FUEL TAX STATISTICS, 1923-25 TO 1999-00**

| Fiscal year | Gasoline  |  |                           |   | Jet fuel tax  |  |
|-------------|---|--|---------------------------|---|---|--|
|             | Taxable distributions<br>(In thousands<br>of gallons) | Revenue <sup>a</sup><br>(In thousands) | Refunds<br>(In thousands) | Tax-paying<br>distributors on<br>June 30 <sup>b</sup> | Taxable distributions<br>(In thousands<br>of gallons) | Revenue <sup>a</sup><br>(In thousands) |
| 1           | 2   | 3                                      | 4                         | 5   | 6   | 7                                      |
| 1999-00     | 14,715,765  | \$2,623,631                            | \$26,712                  | 66  | 114,452   | \$2,536                                |
| 1998-99     | 14,224,772  | 2,595,479                              | 17,390                    | 59  | 94,512  | 1,917                                  |
| 1997-98     | 13,926,011  | 2,497,810                              | 24,181                    | 62  | 88,284  | 1,799                                  |
| 1996-97     | 13,720,332  | 2,493,494                              | 20,644                    | 70  | 75,968  | 1,532                                  |
| 1995-96     | 13,632,893  | 2,459,261                              | 42,626                    | 107   | 74,069  | 1,517                                  |
| 1994-95     | 13,278,846  | 2,397,107 <sup>c</sup>                 | 24,206                    | 106   | 66,589  | 1,308                                  |
| 1993-94     | 13,240,338  | 2,320,234 <sup>c</sup>                 | 60,157                    | 111   | 63,197  | 1,245                                  |
| 1992-93     | 13,166,370  | 2,171,720 <sup>c</sup>                 | 27,548                    | 119   | 65,174  | 1,296                                  |
| 1991-92     | 13,106,435  | 2,028,395 <sup>c</sup>                 | 33,580                    | 132   | 59,162  | 1,254                                  |
| 1990-91     | 13,253,569  | 1,869,869 <sup>c</sup>                 | 29,794                    | 139   | 57,311  | 1,203                                  |
| 1989-90     | 13,501,629  | 1,217,652                              | 21,598                    | 146   | 59,014  | 1,246                                  |
| 1988-89     | 13,202,015  | 1,187,103                              | 17,049                    | 155   | 53,603  | 1,142                                  |
| 1987-88     | 12,822,442  | 1,159,798                              | 19,968                    | 161   | 46,364  | 1,099                                  |
| 1986-87     | 12,553,224  | 1,125,715                              | 21,523                    | 140   | 44,304  | 966                                    |
| 1985-86     | 11,878,617  | 1,083,986                              | 12,562                    | 137   | 39,255  | 845                                    |
| 1984-85     | 11,642,880  | 1,054,864                              | 13,911                    | 147   | 41,617  | 884                                    |
| 1983-84     | 11,378,375  | 1,027,740 <sup>d</sup>                 | 19,086                    | 154   | 41,025  | 845                                    |
| 1982-83     | 10,941,848  | 877,130 <sup>d</sup>                   | 17,139 <sup>e</sup>       | 145   | 37,471  | 703                                    |
| 1981-82     | 11,015,230  | 770,628 <sup>e</sup>                   | 27,572                    | 131   | 40,435  | 860                                    |
| 1980-81     | 11,185,862  | 787,106                                | 25,987                    | 102   | 43,713  | 891                                    |
| 1979-80     | 11,316,801  | 800,012                                | 24,451                    | 94  | 50,225  | 988                                    |
| 1978-79     | 11,916,829  | 835,947                                | 21,716                    | 77  | 46,422  | 915                                    |
| 1977-78     | 11,571,520  | 810,020                                | 18,866                    | 76  | 34,469  | 692                                    |
| 1976-77     | 10,995,557  | 769,978                                | 15,755                    | 84  | 27,445  | 551                                    |
| 1975-76     | 10,530,404  | 737,100                                | 14,802                    | 77  | 23,583  | 474                                    |
| 1974-75     | 10,141,120  | 709,899                                | 13,347                    | 72  | 20,494  | 411                                    |
| 1973-74     | 10,019,253  | 701,400                                | 15,271                    | 49  | 19,324  | 390                                    |
| 1972-73     | 10,223,805  | 715,683                                | 15,244                    | 49  | 17,941  | 360                                    |
| 1971-72     | 9,748,850   | 682,482                                | 13,393                    | 48  | 14,463  | 292                                    |
| 1970-71     | 9,232,664   | 646,312                                | 13,401                    | 58  | 12,043  | 245                                    |
| 1969-70     | 8,939,785   | 641,268 <sup>f</sup>                   | 13,437                    | 52  | 8,057 <sup>g</sup>                                    | 163 <sup>g</sup>                       |
| 1968-69     | 8,494,055   | 601,783 <sup>f</sup>                   | 14,596                    | 53  | –   | –                                      |
| 1967-68     | 8,057,505   | 564,038                                | 14,012                    | 63  | –   | –                                      |
| 1966-67     | 7,649,738   | 535,488                                | 15,560                    | 59  | –   | –                                      |
| 1965-66     | 7,385,411   | 529,819 <sup>h</sup>                   | 17,234                    | 63  | –   | –                                      |
| 1960-65     | 31,895,463  | 2,052,370 <sup>i</sup>                 | 78,136                    | 71  | –   | –                                      |
| 1955-60     | 25,815,744 <sup>j</sup>                               | 1,549,055 <sup>j</sup>                 | 105,057                   | 94  | –   | –                                      |
| 1950-55     | 20,304,192  | 1,044,006 <sup>k</sup>                 | 106,389                   | 98  | –   | –                                      |
| 1945-50     | 14,909,722  | 592,832 <sup>l</sup>                   | –                         | 107   | –   | –                                      |
| 1940-45     | 9,167,652   | 275,029                                | –                         | 122   | –   | –                                      |
| 1935-40     | 8,594,082   | 258,845                                | –                         | 142   | –   | –                                      |
| 1930-35     | 6,790,740   | 201,685                                | –                         | 88  | –   | –                                      |
| 1925-30     | 5,351,593   | 139,925 <sup>m</sup>                   | –                         | 82  | –   | –                                      |
| 1923-25     | 1,259,474   | 24,938 <sup>n</sup>                    | –                         | 74  | –   | –                                      |

- a. Includes self-assessed taxes, tax deficiencies, interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- b. In addition, on June 30, 2000, there were 55 fully-licensed distributors who incurred no tax liabilities during the year.
- c. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93, \$1,218,000 in 1993-94 and \$21,000 in 1994-95.
- d. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two cents per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- e. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- f. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage tax was imposed.
- g. The aircraft jet fuel tax levied at the rate of two cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- h. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage tax refund of \$1,131,000).
- i. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one cent per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- j. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Table 26).
- k. Effective July 1, 1953, the tax rate was increased from 4-1/2 cents to 6 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- l. Effective July 1, 1947, the tax rate was increased from 3 cents to 4-1/2 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- m. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- n. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of two cents per gallon.

# Fuel Taxes

**TABLE 25 – TAXABLE DISTRIBUTIONS OF GASOLINE AND TAX ASSESSMENTS  
BY DISTRIBUTOR, 1998-99 AND 1999-00**

| Name of company <sup>a</sup>                                    | Gallons<br>(In thousands) |                   | Tax <sup>b</sup><br>(In thousands) |                  |
|---|---------------------------|-------------------|------------------------------------|------------------|
|   | 1998-99                   | 1999-00           | 1998-99                            | 1999-00          |
| 1   | 2                         | 3                 | 4                                  | 5                |
| Andrews Petroleum, Inc. ....                                    | –                         | 375               | –                                  | 68               |
| Atlantic Richfield Company .....                                | 2,943,006                 | 3,021,873         | 529,741                            | 543,937          |
| AvFuel Corporation .....  | 520                       | 867               | 94                                 | 156              |
| BP Exploration and Oil, Inc. ....                               | 8                         | 10,185            | 1                                  | 1,833            |
| Buck Petroleum Company .....                                    | –                         | 36                | –                                  | 7                |
| C.L. Bryant, Inc. ....  | 56                        | 53                | 10                                 | 9                |
| Chevron, U.S.A., Inc. ....                                      | 2,739,434                 | 2,626,450         | 493,098                            | 472,761          |
| Colton Processing Facility .....                                | 13,887                    | 16,575            | 2,500                              | 2,983            |
| Ed Staub and Sons Petroleum, Inc. ....                          | 8                         | 41                | 1                                  | 7                |
| Equilon Enterprises, LLC .....                                  | 2,123,647                 | 2,020,261         | 382,257                            | 363,647          |
| Equiva Trading Company .....                                    | –                         | 376,027           | –                                  | 67,685           |
| Exxon Mobil Corporation .....                                   | 1,195,347                 | 1,159,782         | 215,162                            | 208,761          |
| Ford Motor Company .....  | 3,002                     | 3,654             | 540                                | 658              |
| Glencore Commodities, Ltd. ....                                 | –                         | 16,992            | –                                  | 3,059            |
| Kern Oil and Refining Company .....                             | 37,070                    | 48,885            | 6,673                              | 8,799            |
| Lone Star Gas Liquids Processing .....                          | –                         | 840               | –                                  | 151              |
| May-Slade Oil Company .....                                     | 119                       | 27                | 21                                 | 5                |
| McNeece Bros. Oil Company, Inc. ....                            | 88                        | 100               | 16                                 | 18               |
| Mobil Oil Corporation .....                                     | 1,387,403                 | 1,481,277         | 249,733                            | 266,630          |
| MT Transportation, Inc. ....                                    | 53                        | 33                | 9                                  | 6                |
| Nella Oil Company .....   | 314                       | 315               | 57                                 | 57               |
| New West Petroleum, Inc. ....                                   | –                         | 21                | –                                  | 4                |
| Paramount Petroleum Corporation .....                           | –                         | 1,043             | –                                  | 188              |
| Parker Oil Products, Inc. ....                                  | 214                       | 243               | 39                                 | 44               |
| Paul Oil Company, Inc. ....                                     | 53                        | 43                | 10                                 | 8                |
| Petro-Diamond, Inc. ....  | 5,796                     | 513               | 1,043                              | 92               |
| Phillips Petroleum Company .....                                | 76                        | 107               | 14                                 | 19               |
| Rebel Oil Company, Inc. ....                                    | 365                       | 471               | 66                                 | 85               |
| Seaport Petroleum Corporation .....                             | 1,647                     | 1,535             | 296                                | 276              |
| 7-Eleven, Inc. ....   | 674                       | 863               | 121                                | 155              |
| Shasta Siskiyou Transport, Inc. ....                            | 6                         | 25                | 1                                  | 4                |
| The Soco Group Inc. ....  | 32                        | 75                | 6                                  | 14               |
| Specified Fuels and Chemicals, L.L.C. ....                      | 99                        | 27                | 18                                 | 5                |
| Tesoro West Coast Company .....                                 | 27,673                    | 489               | 4,981                              | 88               |
| Texaco Aviation Products, L.L.C. ....                           | –                         | 7,571             | –                                  | 1,363            |
| Texaco Refining and Marketing, Inc. ....                        | 51,946                    | 10,290            | 9,350                              | 1,852            |
| Time Oil Company .....  | 1,607                     | 100               | 289                                | 18               |
| Tosco Refining Company .....                                    | 2,518,202                 | 2,586,682         | 453,276                            | 465,603          |
| Tower Energy Group .....  | –                         | 42,675            | –                                  | 7,682            |
| Trafigura AG .....  | 18,005                    | 4,190             | 3,241                              | 754              |
| Trek Petroleum .....  | 5                         | 29                | 1                                  | 5                |
| Ultramar, Inc. ....   | 1,024,714                 | 1,126,735         | 184,448                            | 202,812          |
| Valero Refining Company – California .....                      | –                         | 111,590           | –                                  | 20,086           |
| Vitol S.A., Inc. ....   | 58,966                    | 30,530            | 10,614                             | 5,495            |
| VP Racing Fuels, Inc. ....                                      | 16                        | 78                | 3                                  | 14               |
| 21 other distributors paying less than \$3,600 in 1999-00 ..... | 68,975                    | 93                | 12,416                             | 17               |
| Adjustments <sup>c</sup> .....                                  | 1,739                     | 5,097             | 35,333                             | -24,289          |
| <b>Total .....</b>  | <b>14,224,772</b>         | <b>14,715,765</b> | <b>2,595,479</b>                   | <b>2,623,631</b> |

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

b. Refunds for nonhighway use totaling \$17,390,000 in 1998-99 and \$26,712,000 in 1999-00 have not been deducted.

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

# Fuel Taxes

**TABLE 26 – DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-40 TO 1999-00**

| Fiscal year<br>1     | Taxable distributions<br>(In thousands<br>of gallons)<br>Diesel<br>2 | Revenue <sup>a</sup><br>(In thousands) |                      |                                   | Total <sup>a</sup><br>6 | Tax paid at<br>reduced rate by<br>transit districts<br>(In thousands) <sup>c</sup><br>7 |
|----------------------|--|--|----------------------|-----------------------------------|-------------------------|---|
|                      |  | Diesel<br>3                            | Alternative Fuels    |                                   |                         |   |
|                      |  |  | Per Unit Basis<br>4  | Flat Rate Basis <sup>b</sup><br>5 |                         |   |
| 1999-00              | 2,608,344  | \$472,954                              | \$1,105              | \$534                             | \$474,593               | \$1,367   |
| 1998-99              | 2,349,368  | 419,268 <sup>d</sup>                   | 884                  | 567                               | 420,719                 | 1,281   |
| 1997-98              | 2,350,577 <sup>f</sup>   | 413,032 <sup>d</sup>                   | 1,052                | 659                               | 414,744                 | 1,304   |
| 1996-97              | 2,254,890 <sup>f</sup>   | 393,936                                | 1,137                | 634                               | 395,707                 | 1,332   |
| 1995-96              | 2,152,377 <sup>f</sup>   | 341,835 <sup>e,r</sup>                 | 1,200                | 711                               | 343,745 <sup>f</sup>    | 1,308   |
| 1994-95              | 2,027,334  | 351,265                                | 1,783                | 543                               | 353,590                 | 1,554   |
| 1993-94              | 1,855,445  | 317,272 <sup>f</sup>                   | 2,280                | 587                               | 320,138                 | 935   |
| 1992-93              | 1,858,835  | 301,261 <sup>f</sup>                   | 2,216                | 574                               | 304,051                 | 958   |
| 1991-92 <sup>g</sup> | 1,885,446  | 282,934 <sup>f</sup>                   | 2,125                | 764                               | 285,823                 | 1,045   |
| 1990-91              | 1,737,380  | 234,751 <sup>f</sup>                   | 2,186                | 595                               | 237,531                 | 1,010   |
| 1989-90              | 1,896,896  | 164,967                                | 2,179                | 564                               | 167,709                 | 1,168   |
| 1988-89              | 1,788,790  | 155,119                                | 2,099                | 568                               | 157,785                 | 1,000   |
| 1987-88              | 1,760,684  | 151,624                                | 2,196                | 796                               | 154,615                 | 1,266   |
| 1986-87              | 1,667,829  | 144,613                                | 1,464                | 885                               | 146,962                 | 1,013   |
| 1985-86              | 1,525,237  | 132,192                                | 1,622                | 1,149                             | 134,964                 | 872   |
| 1984-85              | 1,466,586  | 126,616                                | 1,864                | 1,252                             | 129,733                 | 788   |
| 1983-84              | 1,424,584  | 122,823                                | 1,810                | 1,353                             | 125,986                 | 813   |
| 1982-83              | 1,257,607  | 94,703 <sup>f</sup>                    | 1,776                | 1,355                             | 97,834                  | 748   |
| 1981-82              | 1,185,620  | 78,739                                 | 1,664                | 1,370                             | 81,773                  | 783   |
| 1980-81              | 1,179,810  | 79,021                                 | 1,426                | 1,323                             | 81,769                  | 659   |
| 1979-80              | 1,162,560  | 77,960                                 | 1,039                | 1,145                             | 80,144                  | 637   |
| 1978-79              | 1,104,046  | 73,916                                 | 673                  | 941                               | 75,530                  | 624   |
| 1977-78              | 987,855  | 66,105                                 | 640                  | 1,019                             | 67,764                  | 553   |
| 1976-77              | 915,481  | 61,424                                 | 643                  | 1,054                             | 63,121                  | 527   |
| 1975-76              | 827,487  | 55,402                                 | 386                  | 1,067                             | 56,855                  | 507   |
| 1974-75              | 753,064  | 50,539                                 | 202                  | –                                 | 50,741                  | 395   |
| 1973-74              | 770,854  | 51,875                                 | 289                  | –                                 | 52,164                  | 382   |
| 1972-73              | 735,380  | 49,551                                 | 290                  | –                                 | 49,841                  | 354   |
| 1971-72              | 674,292  | 45,382                                 | 599                  | –                                 | 45,981                  | 330   |
| 1970-71              | 615,887  | 41,338                                 | 813                  | –                                 | 42,151                  | 338   |
| 1965-70              | 2,455,421  | 170,977 <sup>h,j</sup>                 | 4,200 <sup>j,k</sup> | –                                 | 175,177                 | 632 <sup>i</sup>  |
| 1960-65              | 1,667,843  | 118,401 <sup>j</sup>                   | 6,409 <sup>j,k</sup> | –                                 | 124,810                 | –   |
| 1955-60              | 1,258,044  | 88,853                                 | 1,094 <sup>l</sup>   | –                                 | 89,947                  | –   |
| 1950-55              | 841,720  | 48,050 <sup>f</sup>                    | –                    | –                                 | 48,050                  | –   |
| 1945-50              | 406,708  | 16,527 <sup>f</sup>                    | –                    | –                                 | 16,527                  | –   |
| 1940-45              | 205,397  | 6,235                                  | –                    | –                                 | 6,235                   | –   |
| 1937-40              | 38,625   | 1,178 <sup>f</sup>                     | –                    | –                                 | 1,178                   | –   |

- a. Includes interest and penalties which amounted to \$8,627,000 during the 1999-00 fiscal year. This revenue is on an accrual basis and therefore differs from the figure in Table 2 which is on a cash basis.
- b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- c. These amounts are also included in columns 3, 4 and 6.
- d. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax. The combined tax rate for calendar year 1998 was 26.3 cents per gallon. It was 25.1 cents per gallon for calendar year 1999 and 25.0 cents per gallon for calendar year 2000.
- 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. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- f. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4-1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.
- g. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- h. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- i. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- j. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- k. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- l. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.
- r. Revised.

# Alcoholic Beverage Tax

**TABLE 27 – BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS, 1932-35 TO 1999-00<sup>a</sup>**  
(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                    |
| 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 <sup>f</sup> | 270,986 <sup>f</sup> |
| 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 <sup>b</sup> | 15,637 <sup>b</sup>        | 1,150 <sup>b</sup>      | 2,236                         | 143,935 <sup>b</sup> | 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              |
| 1965-70              | 63,285               | 1,465                      | 1,475                   | 3,694                         | 371,233 <sup>c</sup> | 441,152              |
| 1960-65              | 50,428               | 936                        | 1,690                   | 1,813                         | 240,275              | 295,142              |
| 1955-60              | 25,404 <sup>d</sup>  | 571                        | 1,707                   | 996 <sup>e</sup>              | 178,267 <sup>f</sup> | 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 <sup>g</sup>           | 1,606 <sup>h</sup>      | 91 <sup>i</sup>               | 40,276 <sup>j</sup>  | 50,016               |
| 1932-35 <sup>k</sup> | 2,397                | –                          | 479 <sup>l</sup>        | –                             | –                    | 2,876                |

- a. Collections are on an accrual basis and therefore differ from those in Table 2 which are on a cash basis.
- b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.
- c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.
- d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.
- e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.
- f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.
- g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.
- h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.
- i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.
- j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.
- k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.
- l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.

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

# Alcoholic Beverage Tax

**TABLE 28 – APPARENT CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-40 TO 1999-00**  
(In thousands of gallons)

| Fiscal year   | Beer <sup>b</sup> | Wine                       |                                      |                               | Total wine consumption | Distilled spirits |
|---------------|-------------------|----------------------------|--------------------------------------|-------------------------------|------------------------|-------------------|
|               |                   | Still wines                |                                      | Champagne and sparkling wines |                        |                   |
|               |                   | 14 percent alcohol or less | Over 14 percent alcohol <sup>c</sup> |                               |                        |                   |
| 1             | 2                 | 3                          | 4                                    | 5                             | 6                      | 7                 |
| 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            |
| 1965-70 ..... | 1,631,517         | 146,543                    | 73,754                               | 12,312                        | 232,609                | 206,348           |
| 1960-65 ..... | 1,293,854         | 93,482                     | 84,481                               | 6,042                         | 184,005                | 160,184           |
| 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.

# Alcoholic Beverage Tax

**TABLE 29 – PER CAPITA CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-36 TO 1999-00**  
(Consumption in gallons)

| Fiscal year<br>1 | Population <sup>b</sup><br>2 | Per capita consumption |            |                        |
|------------------|------------------------------|------------------------|------------|------------------------|
|                  |                              | Beer <sup>c</sup><br>3 | Wines<br>4 | Distilled spirits<br>5 |
| 1999-00 .....    | 34,336,000                   | 18.36                  | 2.85       | 1.17                   |
| 1998-99 .....    | 33,765,000 <sup>r</sup>      | 18.42                  | 2.72       | 1.14                   |
| 1997-98 .....    | 33,226,000                   | 18.45                  | 2.86       | 1.15                   |
| 1996-97 .....    | 32,670,000                   | 18.74                  | 3.01       | 1.16                   |
| 1995-96 .....    | 32,223,000                   | 19.21                  | 2.74       | 1.18                   |
| 1994-95 .....    | 31,910,000                   | 18.99                  | 2.72       | 1.23                   |
| 1993-94 .....    | 31,661,000                   | 19.76                  | 2.81       | 1.29                   |
| 1992-93 .....    | 31,303,000                   | 20.55                  | 2.91       | 1.37                   |
| 1991-92 .....    | 30,845,000                   | 21.96                  | 3.04       | 1.44                   |
| 1990-91 .....    | 30,296,000                   | 22.16                  | 3.45       | 1.55                   |
| 1989-90 .....    | 29,558,000                   | 23.00                  | 3.55       | 1.63                   |
| 1988-89 .....    | 28,701,000                   | 23.33                  | 3.82       | 1.67                   |
| 1987-88 .....    | 27,996,000                   | 23.23                  | 4.50       | 1.75                   |
| 1986-87 .....    | 27,338,000                   | 24.29                  | 4.68       | 1.83                   |
| 1985-86 .....    | 26,687,500                   | 23.79                  | 4.92       | 1.91                   |
| 1984-85 .....    | 26,079,000                   | 24.02                  | 4.61       | 2.02                   |
| 1983-84 .....    | 25,414,000                   | 24.52                  | 4.60       | 2.11                   |
| 1982-83 .....    | 24,944,700                   | 24.00                  | 4.54       | 2.18                   |
| 1981-82 .....    | 24,469,500                   | 24.96                  | 4.47       | 2.29                   |
| 1980-81 .....    | 23,992,900                   | 25.45                  | 4.41       | 2.40                   |
| 1979-80 .....    | 23,534,000                   | 24.52                  | 4.20       | 2.41                   |
| 1978-79 .....    | 23,072,000                   | 24.46                  | 4.21       | 2.46                   |
| 1977-78 .....    | 22,610,000                   | 23.38                  | 4.05       | 2.46                   |
| 1976-77 .....    | 22,164,000                   | 22.83                  | 3.80       | 2.38                   |
| 1975-76 .....    | 21,756,000                   | 21.70                  | 3.76       | 2.42                   |
| 1974-75 .....    | 21,374,000                   | 21.55                  | 3.56       | 2.37                   |
| 1973-74 .....    | 21,036,000                   | 20.49                  | 3.50       | 2.39                   |
| 1972-73 .....    | 20,737,000                   | 19.53                  | 3.55       | 2.33                   |
| 1971-72 .....    | 20,470,000                   | 19.33                  | 3.26       | 2.32                   |
| 1970-71 .....    | 20,193,000                   | 17.67                  | 3.06       | 2.25                   |
| 1969-70 .....    | 19,922,000                   | 18.73                  | 2.79       | 2.25                   |
| 1968-69 .....    | 19,664,000                   | 16.73                  | 2.47       | 2.18                   |
| 1967-68 .....    | 19,372,000                   | 15.95                  | 2.32       | 2.10                   |
| 1966-67 .....    | 19,041,000                   | 16.90                  | 2.21       | 2.09                   |
| 1965-66 .....    | 18,670,000                   | 16.00                  | 2.21       | 2.05                   |
| 1964-65 .....    | 18,255,000                   | 16.48                  | 2.17       | 1.98                   |
| 1963-64 .....    | 17,768,000                   | 14.70                  | 2.17       | 1.90                   |
| 1962-63 .....    | 17,211,000                   | 14.88                  | 2.12       | 1.86                   |
| 1961-62 .....    | 16,636,000                   | 14.59                  | 2.11       | 1.81                   |
| 1960-61 .....    | 16,114,000                   | 14.46                  | 2.13       | 1.74                   |
| 1955-56 .....    | 13,292,000                   | 14.52                  | 2.05       | 1.58                   |
| 1950-51 .....    | 10,886,000                   | 15.38                  | 1.96       | 1.84                   |
| 1945-46 .....    | 9,452,000                    | 16.86                  | 2.13       | 2.37                   |
| 1940-41 .....    | 7,094,000                    | 10.71                  | 2.51       | 1.60                   |
| 1935-36 .....    | 6,258,000                    | 11.63                  | 3.39       | 1.46                   |

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

# Cigarette Tax

**TABLE 30A – CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 1999-00**  
(In thousands of dollars)

| Fiscal year   | Cigarette tax        |                                      |   |                    | Other tobacco products surtax |                    |
|---------------|----------------------|--------------------------------------|---|--------------------|-------------------------------|--------------------|
|               | Revenue <sup>a</sup> | Distributors' discounts <sup>b</sup> | Gross value of tax indicia <sup>c</sup> | Refunds            | Revenue                       | Rate               |
|               | 1                    | 2                                    | 3                                       | 4                  | 5                             | 6                  |
| 1999-00 ..... | \$1,166,880          | \$9,980                              | \$1,176,859                             | \$9,413            | \$43,340                      | 66.50%             |
| 1998-99 ..... | 841,911 <sup>d</sup> | 7,206                                | 849,117                                 | 6,808              | 45,754 <sup>e</sup>           | 61.53 <sup>e</sup> |
| 1997-98 ..... | 612,066              | 5,244                                | 617,309                                 | 5,448 <sup>f</sup> | 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 <sup>g</sup> | 5,553                                | 653,546                                 | 8,353              | 19,773                        | 23.03              |
| 1992-93 ..... | 667,479              | 5,715                                | 673,195                                 | 9,138              | 21,480                        | 26.82              |
| 1991-92 ..... | 711,276              | 6,086                                | 717,362                                 | 7,791              | 22,016                        | 29.35              |
| 1990-91 ..... | 729,612              | 6,242                                | 735,854                                 | 7,904              | 24,064                        | 34.17              |
| 1989-90 ..... | 770,042 <sup>g</sup> | 6,581                                | 776,623                                 | 11,615             | 24,956 <sup>g</sup>           | 37.47              |
| 1988-89 ..... | 499,712 <sup>g</sup> | 4,273                                | 503,984                                 | 4,968              | 9,994 <sup>g</sup>            | 41.67              |
| 1987-88 ..... | 254,869              | 2,180                                | 257,049                                 | 2,970              |                               |                    |
| 1986-87 ..... | 257,337              | 2,202                                | 259,539                                 | 2,661              |                               |                    |
| 1985-86 ..... | 260,960              | 2,231                                | 263,190                                 | 2,834              |                               |                    |
| 1984-85 ..... | 265,070              | 2,267                                | 267,337                                 | 2,390              |                               |                    |
| 1983-84 ..... | 265,265              | 2,267                                | 267,532                                 | 2,756              |                               |                    |
| 1982-83 ..... | 273,748              | 2,336                                | 276,084                                 | 2,060              |                               |                    |
| 1981-82 ..... | 278,667              | 2,383                                | 281,050                                 | 1,843              |                               |                    |
| 1980-81 ..... | 280,087              | 2,395                                | 282,482                                 | 1,567              |                               |                    |
| 1979-80 ..... | 272,145              | 2,301                                | 274,446                                 | 1,645              |                               |                    |
| 1978-79 ..... | 270,658              | 2,315                                | 272,973                                 | 1,408              |                               |                    |
| 1977-78 ..... | 275,042              | 2,352                                | 277,394                                 | 1,239              |                               |                    |
| 1976-77 ..... | 270,502              | 2,315                                | 272,817                                 | 832                |                               |                    |
| 1975-76 ..... | 269,852              | 2,309                                | 272,161                                 | 927                |                               |                    |
| 1974-75 ..... | 264,182              | 2,262                                | 266,444                                 | 745                |                               |                    |
| 1973-74 ..... | 259,738              | 2,222                                | 261,960                                 | 632                |                               |                    |
| 1972-73 ..... | 253,089              | 2,167                                | 255,256                                 | 626                |                               |                    |
| 1971-72 ..... | 248,398              | 2,127                                | 250,525                                 | 677                |                               |                    |
| 1970-71 ..... | 240,372              | 2,058                                | 242,430                                 | 552                |                               |                    |
| 1969-70 ..... | 237,220              | 2,032                                | 239,253                                 | 455                |                               |                    |
| 1968-69 ..... | 238,836              | 2,046                                | 240,882                                 | 492                |                               |                    |
| 1967-68 ..... | 208,125 <sup>h</sup> | 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 <sup>i</sup>  | 1,675 <sup>j</sup>                   | 67,726                                  | 76                 |                               |                    |
| 1959-60 ..... | 61,791 <sup>k</sup>  | 767 <sup>l</sup>                     | 62,558                                  | 67                 |                               |                    |

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (See column 5).
- b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2%.
- c. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit. On June 30, 1999, this amounted to \$89,361,195 and on June 30, 2000, it amounted to \$99,424,662.
- d. 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.
- e. 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.
- f. 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.
- g. 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.
- h. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30% of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-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.
- i. 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.
- j. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
- k. 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.
- l. 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 1999-00**

| Fiscal year   | Reported distributions<br>(Millions of packages) |          |            | Apparent per capita<br>consumption<br>(In packages) <sup>a</sup> |
|---------------|--|----------|------------|--|
|               | Total  | Tax paid | Tax exempt |  |
| 1             | 2  | 3        | 4          | 5  |
| 1999-00 ..... | 1,390  | 1,353    | 38         | 40.5   |
| 1998-99 ..... | 1,568  | 1,523    | 45         | 46.4   |
| 1997-98 ..... | 1,717  | 1,668    | 48         | 51.7   |
| 1996-97 ..... | 1,777  | 1,716    | 61         | 54.4   |
| 1995-96 ..... | 1,811  | 1,742    | 69         | 56.2   |
| 1994-95 ..... | 1,871  | 1,791    | 80         | 58.6   |
| 1993-94 ..... | 1,903  | 1,824    | 79         | 60.1   |
| 1992-93 ..... | 2,010  | 1,923    | 86         | 64.2   |
| 1991-92 ..... | 2,144  | 2,050    | 94         | 69.5   |
| 1990-91 ..... | 2,196  | 2,102    | 93         | 72.5   |
| 1989-90 ..... | 2,311  | 2,219    | 92         | 78.2   |
| 1988-89 ..... | 2,431  | 2,353    | 78         | 84.7   |
| 1987-88 ..... | 2,657  | 2,570    | 87         | 94.9   |
| 1986-87 ..... | 2,690  | 2,595    | 95         | 98.4   |
| 1985-86 ..... | 2,730  | 2,632    | 98         | 102.3  |
| 1984-85 ..... | 2,781  | 2,673    | 108        | 106.7  |
| 1983-84 ..... | 2,792  | 2,675    | 117        | 109.9  |
| 1982-83 ..... | 2,889  | 2,761    | 128        | 115.8  |
| 1981-82 ..... | 2,947  | 2,811    | 136        | 120.4  |
| 1980-81 ..... | 2,966  | 2,825    | 141        | 123.6  |
| 1979-80 ..... | 2,892  | 2,744    | 148        | 122.9  |
| 1978-79 ..... | 2,887  | 2,730    | 157        | 125.1  |
| 1977-78 ..... | 2,940  | 2,774    | 166        | 130.0  |
| 1976-77 ..... | 2,900  | 2,728    | 172        | 130.9  |
| 1975-76 ..... | 2,909  | 2,722    | 187        | 133.7  |
| 1974-75 ..... | 2,857  | 2,664    | 193        | 133.7  |
| 1973-74 ..... | 2,827  | 2,620    | 207        | 134.4  |
| 1972-73 ..... | 2,762  | 2,553    | 209        | 133.2  |
| 1971-72 ..... | 2,720  | 2,505    | 215        | 132.9  |
| 1970-71 ..... | 2,635  | 2,424    | 211        | 130.5  |
| 1969-70 ..... | 2,594  | 2,393    | 201        | 130.2  |
| 1968-69 ..... | 2,616  | 2,409    | 207        | 133.0  |
| 1967-68 ..... | 2,596  | 2,383    | 213        | 134.0  |
| 1966-67 ..... | 2,737  | 2,573    | 164        | 143.8  |
| 1965-66 ..... | 2,706  | 2,547    | 159        | 144.9  |
| 1964-65 ..... | 2,679  | 2,534    | 145        | 146.7  |
| 1963-64 ..... | 2,564  | 2,433    | 131        | 144.3  |
| 1962-63 ..... | 2,545  | 2,409    | 136        | 147.9  |
| 1961-62 ..... | 2,450  | 2,320    | 130        | 147.3  |
| 1960-61 ..... | 2,382  | 2,258    | 124        | 147.8  |
| 1959-60 ..... | 2,190  | 2,085    | 105        | 139.7  |

a. Based on reported distributions and latest estimate of January 1 population for each fiscal year.

# Insurance Tax

**TABLE 31 – 1999 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 2000, BY COMPANY**

| Name of company<br>1  | Taxable premiums<br>(In thousands)<br>2 | Total tax<br>assessed<br>3 |
|---|---|----------------------------|
| <b>FIRE AND CASUALTY INSURERS</b>                                       |   |                            |
| Allstate Indemnity Company .....  | \$679,190                               | \$15,960,963               |
| Allstate Insurance Company .....  | 1,204,971                               | 28,316,824                 |
| AMCO Insurance Company .....  | 156,305                                 | 3,673,177                  |
| American Automobile Insurance Company .....                             | 126,647                                 | 2,976,206                  |
| American Bankers Insurance Company of Florida .....                     | 147,881                                 | 3,475,208                  |
| American Home Assurance Company .....                                   | 123,471                                 | 3,463,404                  |
| The American Insurance Company .....                                    | 264,707                                 | 6,220,625                  |
| American Manufacturers Mutual Insurance Company .....                   | 122,016                                 | 2,867,377                  |
| American Motorists Insurance Company .....                              | 116,391                                 | 2,735,190                  |
| CalFarm Insurance Company .....   | 243,260                                 | 5,716,600                  |
| California Compensation Insurance Company .....                         | 254,817                                 | 5,988,209                  |
| California Indemnity Insurance Company .....                            | 120,357                                 | 2,828,391                  |
| California State Automobile Association Inter-Insurance Bureau .....    | 1,280,275                               | 30,086,471                 |
| Century-National Insurance Company .....                                | 141,024                                 | 3,314,071                  |
| Clarendon National Insurance Company .....                              | 305,324                                 | 7,175,113                  |
| Coast National Insurance Company .....                                  | 185,844                                 | 4,367,342                  |
| Continental Casualty Company .....                                      | 303,070                                 | 7,122,142                  |
| Farmers Insurance Exchange .....  | 1,831,072                               | 43,030,186                 |
| Federal Insurance Company .....   | 425,192                                 | 9,992,014                  |
| Fire Insurance Exchange .....   | 740,482                                 | 17,401,322                 |
| Fireman's Fund Insurance Company .....                                  | 400,181                                 | 9,404,248                  |
| Fremont Compensation Insurance Company .....                            | 414,823                                 | 9,748,329                  |
| GEICO General Insurance Company .....                                   | 136,697                                 | 3,212,371                  |
| Golden Eagle Insurance Corporation .....                                | 390,777                                 | 9,183,251                  |
| Hartford Casualty Insurance Company .....                               | 193,012                                 | 4,535,778                  |
| Hartford Fire Insurance Company .....                                   | 151,432                                 | 3,558,660                  |
| Hartford Underwriters Insurance Company .....                           | 132,028                                 | 3,102,670                  |
| Infinity Insurance Company .....  | 139,603                                 | 3,280,667                  |
| Interinsurance Exchange of the Automobile Club .....                    | 1,142,794                               | 26,855,670                 |
| Legion Insurance Company .....  | 227,588                                 | 5,348,310                  |
| Liberty Mutual Fire Insurance Company .....                             | 246,372                                 | 7,929,494                  |
| Mercury Casualty Company .....  | 331,710                                 | 7,795,188                  |
| Mercury Insurance Company .....   | 738,826                                 | 17,362,405                 |
| Mid-Century Insurance Company .....                                     | 362,411                                 | 8,516,656                  |
| National Union Fire Insurance Company of Pittsburgh, Pennsylvania ..... | 403,343                                 | 9,478,556                  |
| Nationwide Mutual Insurance Company .....                               | 116,124                                 | 2,728,919                  |
| Norcal Mutual Insurance Company .....                                   | 120,541                                 | 2,832,724                  |
| Progressive Marathon Insurance Company .....                            | 127,950                                 | 3,006,834                  |
| Progressive West Insurance Company .....                                | 185,708                                 | 4,364,137                  |
| Reliance Insurance Company .....  | 195,619                                 | 4,597,035                  |
| Reliance National Indemnity Company .....                               | 170,644                                 | 4,010,129                  |
| Safeco Insurance Company of America .....                               | 463,690                                 | 10,896,711                 |
| St. Paul Fire and Marine Insurance Company .....                        | 164,552                                 | 3,866,972                  |
| State Compensation Insurance Fund .....                                 | 1,151,116                               | 27,051,234                 |
| State Farm General Insurance Company .....                              | 1,157,392                               | 27,198,716                 |
| State Farm Mutual Automobile Insurance Company .....                    | 1,965,975                               | 46,200,403                 |
| Superior National Insurance Company .....                               | 195,955                                 | 4,604,942                  |
| The Travelers Indemnity Company of Illinois .....                       | 244,869                                 | 5,754,429                  |
| Truck Insurance Exchange .....  | 256,818                                 | 6,035,212                  |
| 20th Century Insurance Company .....                                    | 873,665                                 | 20,531,129                 |
| United Pacific Insurance Company .....                                  | 133,301                                 | 3,132,563                  |
| United Services Automobile Association .....                            | 296,652                                 | 6,971,317                  |
| USAA Casualty Insurance Company .....                                   | 230,610                                 | 5,419,327                  |
| Viking Insurance Company of Wisconsin .....                             | 177,260                                 | 4,165,616                  |
| Zurich American Insurance Company .....                                 | 126,035                                 | 2,961,825                  |
| 633 other fire and casualty insurers <sup>a</sup> .....                 | 11,754,453                              | 279,669,365                |
| Totals for fire and casualty insurers .....                             | \$34,292,822                            | \$812,022,627              |

a. Each having a total tax of less than \$2,700,000. In addition, there were 177 fire and casualty insurers that reported no tax liability.

# Insurance Tax

**TABLE 31 – 1999 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 2000, BY COMPANY – Concluded**

| Name of company<br>1  | Taxable premiums<br>(In thousands)<br>2 | Total tax<br>assessed<br>3 |
|---|---|----------------------------|
| <b>LIFE INSURERS</b>  |   |                            |
| Aetna Life Insurance Company .....                              | \$388,490                               | \$8,770,209                |
| Allstate Life Insurance Company .....                           | 128,350                                 | 3,040,596                  |
| American General Life Insurance Company .....                   | 114,340                                 | 2,717,942                  |
| BC Life and Health Insurance Company .....                      | 496,816                                 | 11,675,183                 |
| Connecticut General Life Insurance Company .....                | 791,685                                 | 18,462,466                 |
| Employers Health Insurance Company .....                        | 98,570                                  | 2,316,392                  |
| The Equitable Life Assurance Society of the United States ..... | 193,190                                 | 4,710,650                  |
| Farmers New World Life Insurance Company .....                  | 167,052                                 | 3,864,496                  |
| First Colony Life Insurance Company .....                       | 171,746                                 | 3,733,309                  |
| Fortis Benefits Insurance Company .....                         | 145,018                                 | 3,404,224                  |
| General Electric Capital Assurance Company .....                | 96,393                                  | 2,230,950                  |
| Great-West Life and Annuity Insurance Company .....             | 93,926                                  | 2,125,353                  |
| The Guardian Life Insurance Company of America .....            | 358,341                                 | 8,359,930                  |
| Hartford Life and Accident Insurance Company .....              | 120,087                                 | 2,817,853                  |
| Hartford Life and Annuity Insurance Company .....               | 105,076                                 | 2,467,907                  |
| Hartford Life Insurance Company .....                           | 182,213                                 | 3,914,757                  |
| Health Net Life Insurance Company .....                         | 98,443                                  | 2,313,418                  |
| IDS Life Insurance Company .....                                | 131,015                                 | 3,003,538                  |
| Jackson National Life Insurance Company .....                   | 126,935                                 | 2,709,255                  |
| John Hancock Mutual Life Insurance Company .....                | 198,832                                 | 3,680,320                  |
| John Hancock Variable Life Insurance Company .....              | 137,051                                 | 3,216,284                  |
| Life Insurance Company of North America .....                   | 203,259                                 | 4,775,341                  |
| LifeUSA Insurance Company .....                                 | 126,152                                 | 2,024,220                  |
| The Lincoln National Life Insurance Company .....               | 189,328                                 | 4,337,600                  |
| The Manufacturers Life Insurance Company (U.S.A.) .....         | 122,251                                 | 2,847,663                  |
| Massachusetts Mutual Life Insurance Company .....               | 257,831                                 | 5,548,118                  |
| Metropolitan Life Insurance Company .....                       | 714,248                                 | 16,407,048                 |
| Minnesota Life Insurance Company .....                          | 131,062                                 | 2,973,253                  |
| MML Bay State Life Insurance Company .....                      | 274,084                                 | 6,437,926                  |
| Nationwide Life Insurance Company .....                         | 214,553                                 | 4,502,590                  |
| New York Life Insurance and Annuity Corporation .....           | 122,270                                 | 2,871,290                  |
| New York Life Insurance Company .....                           | 537,067                                 | 11,850,316                 |
| The Northwestern Mutual Life Insurance Company .....            | 383,013                                 | 8,800,836                  |
| Pacific Life and Annuity Company .....                          | 111,411                                 | 2,618,157                  |
| Pacific Life Insurance Company .....                            | 413,452                                 | 8,199,189                  |
| PacifiCare Life and Health Insurance Company .....              | 93,508                                  | 2,197,434                  |
| J.C. Penney Life Insurance Company .....                        | 113,022                                 | 2,656,006                  |
| Primerica Life Insurance Company .....                          | 162,963                                 | 3,829,639                  |
| Principal Life Insurance Company .....                          | 386,778                                 | 8,709,108                  |
| Provident Life and Accident Insurance Company .....             | 137,289                                 | 3,224,852                  |
| The Prudential Insurance Company of America .....               | 1,111,804                               | 17,969,525                 |
| Reliastar Life Insurance Company .....                          | 113,645                                 | 2,673,417                  |
| Security Life of Denver Insurance Company .....                 | 147,509                                 | 3,417,042                  |
| Standard Insurance Company .....                                | 170,266                                 | 3,973,999                  |
| State Farm Life Insurance Company .....                         | 198,539                                 | 4,393,341                  |
| Sun Life Assurance Company of Canada .....                      | 131,088                                 | 3,039,712                  |
| Transamerica Occidental Life Insurance Company .....            | 311,127                                 | 6,889,888                  |
| The Travelers Insurance Company .....                           | 101,936                                 | 2,034,473                  |
| United Healthcare Insurance Company .....                       | 501,606                                 | 11,787,746                 |
| United of Omaha Life Insurance Company .....                    | 145,052                                 | 2,986,494                  |
| Unum Life Insurance Company of America .....                    | 329,209                                 | 7,736,404                  |
| Valley Forge Life Insurance Company .....                       | 99,603                                  | 2,340,519                  |
| Western Reserve Life Assurance Company of Ohio .....            | 202,692                                 | 4,773,165                  |
| 446 other life insurers <sup>b</sup> .....                      | 6,104,235 <sup>c</sup>                  | 134,273,635 <sup>c</sup>   |
| Totals for life insurers .....                                  | \$18,705,421                            | \$412,634,978 <sup>d</sup> |
| Totals for fire and casualty insurers .....                     | 34,292,822                              | 812,022,627 <sup>d</sup>   |
| Totals for title insurers <sup>e</sup> .....                    | 185,919                                 | 4,369,142                  |
| Totals for all insurers .....                                   | \$53,184,162                            | \$1,229,026,747            |

b. Each having a total tax of less than \$2,000,000. In addition, there were 60 life insurers that reported no tax liability.

c. Includes one return for non-admitted companies.

d. Retaliatory taxes of \$6,141,496 for fire and casualty insurers, and \$582,966 for life insurers have been included in the assessments by company.

e. Includes 17 insurers. In addition, there were two title insurers that reported no tax liability.

# Insurance Tax

**TABLE 32 – SUMMARY OF INSURANCE TAXES ASSESSED IN 1999 AND 2000 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER<sup>a</sup>**

| Type of insurer<br>1            | Assessments on<br>1998 business |                              | Assessments on<br>1999 business |                              | Percent<br>change in<br>assessments<br>6 |
|---------------------------------|---------------------------------|------------------------------|---------------------------------|------------------------------|--|
|                                 | Number<br>2                     | Amount<br>3                  | Number<br>4                     | Amount<br>5                  |  |
| Fire and Casualty .....         | 908 <sup>b</sup>                | \$775,198,871 <sup>b</sup>   | 918                             | \$812,022,677                | 4.8                                      |
| Life .....                      | 596 <sup>c</sup>                | 393,209,868 <sup>c</sup>     | 572 <sup>d</sup>                | 412,634,978 <sup>d</sup>     | 4.9                                      |
| Title .....                     | 18                              | 4,619,351                    | 19                              | 4,369,142                    | -5.4                                     |
| Subtotals .....                 | 1,522 <sup>e</sup>              | \$1,173,028,090 <sup>e</sup> | 1,509 <sup>f</sup>              | \$1,229,026,797 <sup>f</sup> | 4.8                                      |
| Ocean Marine .....              | 511 <sup>g</sup>                | 482,012                      | 521 <sup>h</sup>                | 441,859                      | -8.3                                     |
| Totals .....                    | 2,033                           | \$1,173,510,102              | 2,030                           | \$1,229,468,656              | 4.8                                      |
| Adjustments:                    |                                 |                              |                                 |                              |  |
| Deficiency assessments .....    | 103 <sup>i</sup>                | 6,600,938 <sup>i</sup>       | 113 <sup>j</sup>                | 55,342,938 <sup>j</sup>      | -  |
| Refunds and cancellations ..... | 63 <sup>k</sup>                 | 15,603,551 <sup>k</sup>      | 157 <sup>l</sup>                | 17,914,019 <sup>l</sup>      | -  |
| Net adjustments .....           | 166                             | -9,002,613                   | 270                             | 37,428,919                   | -  |
| Grand Totals .....              | 2,199                           | \$1,164,507,489              | 2,300                           | \$1,266,897,575              | 8.8                                      |

- a. Includes self-assessments and board assessments against companies licensed to write insurance on California risks.
- b. Includes one return for non-admitted companies in the amount of \$127,816.
- c. Includes one return for non-admitted companies for \$252.
- d. Includes one return for non-admitted companies for \$249.
- e. Includes 71 retaliatory tax assessments totaling \$5,147,616 and 242 nil assessments.
- f. Includes 65 retaliatory tax assessments totaling \$6,724,512 and 239 nil assessments.
- g. Includes 451 nil assessments.
- h. Includes 431 nil assessments.
- i. Includes 30 initial assessments for prior years totaling \$3,506,477. In addition, there were interest and penalty assessments issued by the State Controller in the amount of \$132,724.
- j. Includes 35 initial assessments for prior years totaling \$48,427,105. In addition, there were interest and penalty assessments recommended by the Department of Insurance in the amount of \$7,435,125.
- k. Includes eight petition cancellations totaling \$6,441,912: one amounting to \$110,832 for reduced rate under section 12202 of the Revenue and Taxation Code, two amounting to \$51,326 for surrender fees, two amounting to \$6,232,295 for orphan premiums, and three amounting to \$47,459 for various reasons. Also included are 4 refunds in the amount of \$3,721,119 for Mini-met, 28 refunds totaling \$1,067,305 for overpayment of prior years' annual and retaliatory taxes, 1 refund amounting to \$3,714,736 for a settlement agreement entered into by the Board with respect to a retaliatory insurance tax refund claim, and 22 refunds totaling \$658,479 for other miscellaneous reasons.
- l. Includes 76 petition cancellations totaling \$13,566,619: 10 amounting to \$872,522 for proposition 103 recoupment fees, 50 amounting to \$3,359,327 for deductions for dividends payable with respect to participating life insurance policies on 1993 insurance tax returns, 4 amounting to \$7,010,033 for retaliatory tax computations of title insurance companies, and 12 amounting to \$2,324,737 for various reasons. Also included are 5 refunds amounting to \$1,247,918 for reduced rate under section 12202 of the Revenue and Taxation Code, 39 refunds amounting to \$1,553,608 for overpayment of prior years' annual and retaliatory taxes, and 37 refunds totaling \$1,545,874 for other miscellaneous reasons.

# Insurance Tax

**TABLE 33 – INSURANCE TAX ASSESSMENTS AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911-15 TO 2000<sup>a</sup>**

| Year of assessment<br>1 | Number of assessments <sup>b</sup><br>2 | Gross premiums tax rate (Percent)<br>3 | Taxes assessed on premiums <sup>c</sup><br>4 | Local property tax credits allowed<br>5 | Taxes assessed on underwriting profits: ocean marine <sup>d</sup><br>6 | Total taxes assessed<br>7 |
|-------------------------|---|--|--|---|--|---------------------------|
| 2000                    | 1,295 <sup>e</sup>                      | 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                                   | 1,076,399,958                                | –                                       | 545,482  | 1,076,945,440             |
| 1995                    | 1,241                                   | 2.35                                   | 923,458,207 <sup>f</sup>                     | –                                       | 540,624  | 923,998,831               |
| 1994                    | 1,235                                   | 2.35                                   | 1,077,737,837 <sup>f</sup>                   | –                                       | 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 <sup>g</sup>                     | –                                       | 85,824   | 655,501,663               |
| 1984                    | 1,174                                   | 2.33                                   | 584,371,566 <sup>g</sup>                     | –                                       | 66,928   | 584,438,494               |
| 1983                    | 1,144                                   | 2.33                                   | 459,977,247 <sup>h</sup>                     | –                                       | 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                                  | – <sup>i</sup>                          | 37,018   | 299,626,189               |
| 1976                    | 967                                     | 2.35                                   | 248,384,123                                  | \$17,840,567                            | 23,124   | 230,566,680               |
| 1975                    | 992                                     | 2.35                                   | 211,852,215                                  | 16,731,201                              | 79,999   | 195,201,013               |
| 1974                    | 1,010                                   | 2.35                                   | 209,787,954                                  | 16,160,417                              | 165,802  | 193,793,339               |
| 1973                    | 989                                     | 2.35                                   | 195,049,519                                  | 16,406,592                              | 141,337  | 178,784,264               |
| 1972                    | 977                                     | 2.35                                   | 174,529,967                                  | 13,918,775                              | 88,938   | 160,700,130               |
| 1971                    | 915                                     | 2.35                                   | 160,307,804                                  | 11,673,670                              | 45,488   | 148,679,622               |
| 1966-70                 | 4,084                                   | – <sup>j</sup>                         | 608,415,914                                  | 36,326,900                              | 63,494   | 572,152,508               |
| 1961-65                 | 4,050                                   | – <sup>j</sup>                         | 417,518,009 <sup>k</sup>                     | 23,493,694                              | 189,670  | 394,213,985 <sup>k</sup>  |
| 1956-60                 | 3,719 <sup>l</sup>                      | 2.35                                   | 269,850,988                                  | 13,515,163                              | 191,281  | 256,527,106 <sup>l</sup>  |
| 1951-55                 | 3,971                                   | 2.35                                   | 173,274,339 <sup>m</sup>                     | 7,373,849                               | 488,856  | 166,389,346               |
| 1946-50                 | 3,790                                   | – <sup>n</sup>                         | 101,734,147                                  | 4,178,399                               | 454,383  | 98,010,131                |
| 1941-45                 | 3,400                                   | – <sup>n</sup>                         | 58,111,232                                   | 5,777,662                               | 139,007  | 52,472,577                |
| 1936-40                 | 3,405                                   | 2.60                                   | 44,427,176                                   | 8,395,968                               | 59,270   | 36,090,478                |
| 1931-35                 | 3,128                                   | 2.60                                   | 34,850,689                                   | 3,342,794                               | 87,173   | 31,595,068                |
| 1926-30                 | 2,834                                   | 2.60                                   | 33,143,423                                   | 3,031,155                               | –  | 30,112,268                |
| 1921-25                 | 2,129                                   | 2.60                                   | 20,170,810                                   | 1,460,622                               | –  | 18,710,188                |
| 1916-20                 | 1,664                                   | 2.00                                   | 7,257,013                                    | 272,834                                 | –  | 6,984,179                 |
| 1911-15                 | 1,490                                   | – <sup>o</sup>                         | 3,893,525                                    | 169,848                                 | –  | 3,723,677                 |

- 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 65 retaliatory tax assessments and 670 returns that showed no tax liability of which 239 were for life, fire and casualty, and title insurers and 431 for ocean marine insurers.
- f. Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.
- g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.
- h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.
- i. This tax credit on the home or principal office in California was eliminated by proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.
- j. The tax rate was reduced from 2.35 percent to 2.33 percent in 1965. The rate was again raised to 2.35 percent in 1969.
- k. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.
- l. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.
- m. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
- n. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices have been eligible for offset.
- o. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910. The rate was raised to 1.75 percent in 1913 and 2.00 percent in 1915.

# (Electrical) Energy Resources Surcharge

**TABLE 34 – ENERGY RESOURCES SURCHARGE REVENUE, 1974-75 TO 1999-00**  
(In thousands of dollars)

| Fiscal year   | Revenue <sup>a</sup> |
|---------------|----------------------|
| 1             | 2                    |
| 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 <sup>b</sup>  |
| 1980-81 ..... | 23,817 <sup>c</sup>  |
| 1979-80 ..... | 19,022 <sup>d</sup>  |
| 1978-79 ..... | 18,066 <sup>e</sup>  |
| 1977-78 ..... | 17,670 <sup>f</sup>  |
| 1976-77 ..... | 13,989               |
| 1975-76 ..... | 13,250               |
| 1974-75 ..... | 1,885 <sup>g</sup>   |

- a. This revenue includes self-assessments from tax returns on a cash basis and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum allowed under the law. The surcharge was permanently set at the maximum authorized rate in September 1982.
- c. 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.
- d. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.
- e. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.
- f. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies used in California became subject to the surcharge.
- g. 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 1999-00**  
(In thousands of dollars)

| Fiscal year<br>1 | Emergency telephone users surcharge <sup>a</sup><br>2 | Universal telephone service tax <sup>b</sup><br>3 |
|------------------|---|---|
| 1999-00 .....    | \$104,237   | —   |
| 1998-99 .....    | 93,964  | —   |
| 1997-98 .....    | 90,842  | —   |
| 1996-97 .....    | 81,477  | —   |
| 1995-96 .....    | 73,080  | —   |
| 1994-95 .....    | 74,645 <sup>c</sup>                                   | —   |
| 1993-94 .....    | 70,889  | —   |
| 1992-93 .....    | 67,445  | —   |
| 1991-92 .....    | 69,910  | —   |
| 1990-91 .....    | 64,725  | —   |
| 1989-90 .....    | 52,110 <sup>d</sup>                                   | —   |
| 1988-89 .....    | 41,588  | —   |
| 1987-88 .....    | 40,529  | \$11,702 <sup>e</sup>                             |
| 1986-87 .....    | 40,985  | 42,627 <sup>f</sup>                               |
| 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. This revenue includes self-assessments from tax returns on a cash basis and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- d. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- e. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- f. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.