



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

RESEARCH AND STATISTICS SECTION, MIC: 67
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0067
1-916-445-0840 • FAX 1-916-445-7119
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

No. 2014/072

December 31, 2014

TO COUNTY ASSESSORS:

TAXABLE PUBLICLY OWNED LANDS

Section 11 of Article XIII of the State Constitution specifies a formula for use in determining assessed valuation of certain types of publicly owned lands.

In accordance with Article XIII, the factor to be used for 2015-16 assessments with respect to land assessed on the lien date in 1966 has been determined to be 73.96545. For land assessed on the lien date in 1967, it is 66.18871.

The 2014-15 assessed valuation on land only of \$2,172,253,951,000 was divided by the January 1, 2014, civilian population figure of 38,340,074. The resultant current land value per capita was divided by \$766 to obtain the 1966 factor and by \$856 to obtain the 1967 factor.

If you have any questions concerning this information, please contact the Research and Statistics Section at 1-916-445-0840.

Sincerely,

/s/ Cynthia Bridges by D. Gau

Cynthia Bridges
Executive Director

CB:md:jm

TAXABLE PUBLICLY OWNED LANDS ASSESSMENT (PHILLIPS) FACTOR

Roll Year	1966 Factor \$766	1967 Factor \$856
1969-70	--	--
1970-71	1.32507	1.18575
1971-72	1.41570	1.26685
1972-73	1.47259	1.31776
1973-74	1.54143	1.37937
1974-75	1.59258	1.42514
1975-76	1.72477	1.54343
1976-77	1.84575	1.65169
1977-78	2.00811	1.79698
1978-79	2.21431	1.98150
1979-80	2.22872	1.99439
1980-81	2.55088	2.28268
1981-82	2.92929 ^a	2.62130 ^a
1982-83	13.17551	11.79023
1983-84	14.25566	12.75682
1984-85	15.04810	13.46594
1985-86	16.37038	14.64920
1986-87	17.45797	15.62244
1987-88	18.30244	16.37811
1988-89	19.59740	17.53693
1989-90	21.00348	18.79517
1990-91	23.17792	20.74099
1991-92	25.66032	22.96239
1992-93	27.43241	24.54816
1993-94	28.48190	25.48731
1994-95	29.02408	25.97249
1995-96	28.81755	25.78767
1996-97	28.90628	25.86707
1997-98	29.14426	26.08003
1998-99	29.78167	26.65042
1999-2000	30.48343	27.27840
2000-01	32.51973	29.10060
2001-02	34.79997	31.14109
2002-03	37.72384	33.75755
2003-04	40.42021	36.17043
2004-05	43.45628	38.88727
2005-06	47.31030	42.33608
2006-07	52.82775	47.27343
2007-08	60.13979	53.81668
2008-09	66.14129	59.18719
2009-10	69.12447	61.85671
2010-11	66.27911	59.31051
2011-12	64.50110	57.71944
2012-13	66.88874	59.85605
2013-14	67.19627 ^r	60.13124 ^r
2014-15	69.90847	62.55828
2015-16	73.96545	66.18871

^a Values derived using the 1981-82 factors must be multiplied by a factor of four in order to obtain a 1981-82 assessed value at 100 percent of full value.

^r Revised.