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Table 1
Administration
SUMMARY OF EXPENDITURES OF THE STATE BOARD OF EQUALIZATION
Fiscal Years 2012-13 and 2013-14

Function	Expenditures	
	FY 2012-13	FY 2013-14
Personal Services	\$359,155,000	\$399,450,000
Operating Expenses and Equipment:		
General Expense	23,762,000	17,776,000
Printing	1,995,000	2,158,000
Communications	4,506,000	5,577,000
Postage	3,831,000	4,402,000
Insurance	9,000	11,000
Travel--In-State	5,363,000	6,208,000
Travel--Out-of-State	2,936,000	3,378,000
Training	1,042,000	1,223,000
Facilities Operations	52,605,000	53,868,000
Utilities	150,000	204,000
Consulting & Professional Services:		
Interdepartmental	12,190,000	11,803,000
External	7,105,000	6,240,000
Consolidated Data Center	8,720,000	10,767,000
Data Processing	8,246,000	9,007,000
Central Administrative Services	5,996,000	6,490,000
Equipment	3,548,000	4,841,000
Other Items of Expense	120,000	113,000
Totals, Operating Expenses and Equipment	\$142,124,000	\$144,066,000
Totals, Expenditures	\$501,279,000	\$543,516,000
Reimbursements	-144,643,000	-172,224,000
Special Funds	-69,474,000	-74,665,000
Federal Funds	-136,000	-83,000
Net Expenditures (General Fund)	\$287,026,000	\$296,544,000

Table 2
Administration

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SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 to 2013-14
(Modified accrual basis of accounting)

Tax program	Revenue account	2013-14	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	General Fund	\$354,315,000	-0.6%
Taxes on beer and wine		167,209,000	-1.1%
Taxes on distilled spirits		187,105,000	-0.2%
Cigarette and tobacco products taxes a/:		839,712,000	-3.7%
Breast cancer research cigarette stamp tax	Breast Cancer Fund	20,270,000	-5.3%
Children and families first cigarette stamp tax	CA Children and Families First	462,329,000	-3.8%
Cigarette and tobacco products licensing fee b/	Cigarette and Tobacco Products Compliance	1,822,000	7.4%
Cigarette and tobacco products surtax	Cigarette and Tobacco Products Surtax	268,907,000	-3.2%
Cigarette tax	General Fund	86,384,000	-4.1%
Electrical Energy Tax	Energy Resources Surcharge	72,033,000	0.5%
Emergency Telephone Users' Surcharge	State Emergency Telephone Number Account	85,224,000	7.7%
Environmental taxes and fees		738,835,000	2.7%
Childhood lead poisoning prevention	Childhood Lead Poisoning Prevention Fund	21,794,000	-10.4%
Electronic waste recycle	Electronic Waste Recovery and Recycling Account	57,615,000	-33.7%
Fire prevention fee c/	State Responsibility Area Fire Prevention	143,500,000	90.8%
Hazardous substances taxes and fees	Hazardous Waste Control Account; Toxic Substances Control Account	78,553,000	8.3%
Integrated Waste Management fees	Integrated Waste Management Account	43,276,000	5.8%
Marine invasive species control	Marine Invasive Species Control Fund	4,205,000	-7.1%
Occupational lead poisoning prevention	Occupational Lead Poisoning Prevention Account	3,057,000	-4.7%
Oil spill fees	Oil Spill Prevention and Administration Fund	31,057,000	-0.9%
Tire recycling fee	California Tire Recycling Management Fund	52,994,000	1.9%
Underground storage tank fee	Underground Storage Tank Clean-up Fund	289,197,000	-8.2%
Water rights fee	Water Rights Fund	13,589,000	-0.3%
Fuel Taxes and Fees:		6,122,710,000	10.6%
Diesel and use fuel taxes d/	Highway Users Tax Account	356,735,000	9.0%
Motor vehicle fuel taxes	State Transportation Fund	5,765,975,000	10.7%
Gasoline tax e/	State Transportation Fund	5,763,417,000	10.7%
Jet fuel tax	State Transportation Fund, Aeronautics Account	2,558,000	-3.2%
Insurance taxes f/	General Fund	2,156,114,000	4.5%
Lumber Products Assessment g/	Timber Regulation and Forest Restoration Fund	35,440,000	142.1%
Natural Gas Surcharge	Gas Consumption Surcharge Fund	539,741,000	-16.6%
Property Taxes		1,016,442,000	3.5%
Local taxes on state-assessed properties h/	Counties	998,800,000	3.4%
Private car taxes	General Fund	8,529,000	8.1%
Timber Yield Tax	Timber harvest counties	9,113,000	16.0%
Sales and use taxes and fees:		48,487,497,000	8.5%
Retail Sales Tax		48,006,801,000	7.4%
City and county taxes i/	Cities and counties general funds	4,639,502,000	6.1%
County transportation tax	County transportation funds	1,524,349,000	4.5%
Special district taxes	Special tax districts	5,676,806,000	13.9%
Fiscal recovery fund sales tax j/	Fiscal Recovery Fund	1,531,735,000	6.1%
Local Revenue Fund 2011 state sales tax k/	Local Revenue Fund 2011	5,884,731,000	6.7%
Local revenue fund state sales tax	Local Revenue Fund	3,102,388,000	6.4%
Public safety fund sales tax	Public Safety Fund	3,102,391,000	6.4%
State taxes e,/	General Fund	22,531,214,000	7.0%
Fees m/	General Fund	13,684,000	7.4%
Managed care sales tax n/	Children's Health and Human Services Special Fund	480,697,000	NA
Total Revenues		\$60,448,064,000	7.9%

Table 2
Administration

SUMMARY OF REVENUES FROM TAXES ADMINI:
By Fiscal Year, 2003-04 to 2013-14
(Modified accrual basis of accounting)

Tax program	2012-13	Yr-to-Yr Chg	2011-12	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$356,551,000	3.0%	\$346,252,000	3.6%
Taxes on beer and wine	169,053,000	4.2%	162,198,000	2.4%
Taxes on distilled spirits	187,498,000	1.9%	184,054,000	4.7%
Cigarette and tobacco products taxes a/:	871,533,000	-3.3%	901,157,000	-1.1%
Breast cancer research cigarette stamp tax	21,409,000	-5.0%	22,540,000	-4.7%
Children and families first cigarette stamp tax	480,490,000	-3.6%	498,497,000	-1.3%
Cigarette and tobacco products licensing fee b/	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and tobacco products surtax	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette tax	90,106,000	-5.2%	95,042,000	-1.0%
Electrical Energy Tax	71,673,000	-3.4%	74,163,000	30.3%
Emergency Telephone Users' Surcharge	79,152,000	-5.0%	83,313,000	-3.7%
Environmental taxes and fees	719,416,000	8.8%	661,102,000	-7.0%
Childhood lead poisoning prevention	24,321,000	21.2%	20,070,000	1.2%
Electronic waste recycling	86,890,000	-21.2%	110,255,000	-29.5%
Fire prevention fee c/	75,202,000	NA	-	
Hazardous substances taxes and fees	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management fees	40,911,000	0.3%	40,790,000	-3.6%
Marine invasive species control	4,526,000	3.7%	4,364,000	-12.2%
Occupational lead poisoning prevention	3,207,000	1.7%	3,154,000	2.4%
Oil spill fees	31,337,000	10.4%	28,380,000	14.6%
Tire recycling fee	51,983,000	6.1%	48,992,000	2.3%
Underground storage tank fee	314,880,000	-0.6%	316,898,000	-4.6%
Water rights fee	13,625,000	3.6%	13,153,000	61.9%
Fuel Taxes and Fees:	5,536,122,000	-1.0%	5,592,013,000	-1.6%
Diesel and use fuel taxes d/	327,175,000	-11.0%	367,499,000	-23.0%
Motor vehicle fuel taxes	5,208,947,000	-0.3%	5,224,514,000	0.4%
Gasoline tax e/	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet fuel tax	2,643,000	4.3%	2,534,000	6.3%
Insurance taxes f/	2,063,818,000	3.8%	1,988,859,000	2.8%
Lumber Products Assessment g/	14,637,000	NA	-	
Natural Gas Surcharge	647,505,000	0.2%	646,308,000	8.2%
Property Taxes	981,682,000	1.9%	963,102,000	8.5%
Local taxes on state-assessed properties h/	965,940,000	2.0%	947,000,000	8.3%
Private car taxes	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	7,855,000	-2.5%	8,061,000	24.4%
Sales and use taxes and fees:	44,679,961,000	8.5%	41,196,804,000	-3.1%
Retail Sales Tax	44,679,961,000	8.5%	41,196,804,000	-3.1%
City and county taxes i/	4,373,939,000	9.1%	4,009,624,000	8.9%
County transportation tax	1,458,207,000	9.7%	1,329,474,000	8.3%
Special district taxes	4,986,206,000	9.2%	4,567,694,000	9.8%
Fiscal recovery fund sales tax j/	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 state sales tax k/	5,516,137,000	5.1%	5,247,531,000	NA
Local revenue fund state sales tax	2,916,188,000	7.1%	2,722,030,000	10.6%
Public safety fund sales tax	2,916,186,000	7.1%	2,721,846,000	10.6%
State taxes e, l/	21,056,390,000	9.4%	19,242,348,000	-29.5%
Fees m/	12,741,000	20.7%	10,560,000	399.0%
Managed care sales tax n/	-		-	
Total Revenues	\$56,022,049,000	6.8%	\$52,453,072,000	-2.4%

Table 2
Administration

SUMMARY OF REVENUES FROM TAXES ADMINI:
By Fiscal Year, 2003-04 to 2013-14
(Modified accrual basis of accounting)

Tax program	2010-11	Yr-to-Yr Chg	2009-10	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$334,193,000	7.4%	\$311,253,000	-3.9%
Taxes on beer and wine	158,324,000	5.4%	150,171,000	-6.7%
Taxes on distilled spirits	175,869,000	9.2%	161,083,000	-1.2%
Cigarette and tobacco products taxes a/:	911,322,000	-1.8%	928,007,000	-7.7%
Breast cancer research cigarette stamp tax	23,652,000	-2.1%	24,171,000	-6.0%
Children and families first cigarette stamp tax	504,963,000	-1.4%	512,104,000	-7.8%
Cigarette and tobacco products licensing fee b/	1,694,000	-4.8%	1,778,000	-6.1%
Cigarette and tobacco products surtax	285,019,000	-3.0%	293,769,000	-6.8%
Cigarette tax	95,994,000	-0.2%	96,184,000	-10.3%
Electrical Energy Tax	56,915,000	6.8%	53,300,000	-6.6%
Emergency Telephone Users' Surcharge	86,507,000	-4.3%	90,349,000	-16.2%
Environmental taxes and fees	710,604,000	2.0%	696,453,000	22.6%
Childhood lead poisoning prevention	19,830,000	-28.8%	27,852,000	48.5%
Electronic waste recycle	156,283,000	-11.1%	175,811,000	62.7%
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	71,008,000	-7.1%	76,399,000	-3.4%
Integrated Waste Management fees	42,295,000	0.9%	41,910,000	-13.7%
Marine invasive species control	4,970,000	15.5%	4,304,000	8.6%
Occupational lead poisoning prevention	3,080,000	-15.4%	3,641,000	7.1%
Oil spill fees	24,760,000	-2.2%	25,325,000	-5.7%
Tire recycling fee	47,908,000	5.2%	45,536,000	-2.8%
Underground storage tank fee	332,346,000	14.9%	289,174,000	29.0%
Water rights fee	8,124,000	25.0%	6,500,000	-21.2%
Fuel Taxes and Fees:	5,683,361,000	79.4%	3,168,797,000	-1.1%
Diesel and use fuel taxes d/	477,456,000	-4.1%	497,654,000	-4.9%
Motor vehicle fuel taxes	5,205,905,000	94.9%	2,671,143,000	-0.3%
Gasoline tax e/	5,203,521,000	95.0%	2,668,891,000	-0.3%
Jet fuel tax	2,384,000	5.9%	2,252,000	-9.7%
Insurance taxes f/	1,934,385,000	2.6%	1,884,992,000	-2.7%
Lumber Products Assessment g/	-		-	
Natural Gas Surcharge	597,161,000	12.2%	532,303,000	18.8%
Property Taxes	887,340,000	4.7%	847,511,000	0.5%
Local taxes on state-assessed properties h/	874,658,000	4.3%	838,728,000	1.0%
Private car taxes	6,201,000	6.6%	5,816,000	-3.8%
Timber Yield Tax	6,480,000	118.4%	2,967,000	-56.8%
Sales and use taxes and fees:	42,517,662,000	0.8%	42,165,819,000	5.6%
Retail Sales Tax	42,517,662,000	0.8%	42,165,819,000	5.6%
City and county taxes i/	3,681,279,000	4.9%	3,510,763,000	-6.0%
County transportation tax	1,228,097,000	5.0%	1,170,171,000	-6.1%
Special district taxes	4,161,245,000	5.3%	3,953,322,000	11.3%
Fiscal recovery fund sales tax j/	1,217,117,000	4.7%	1,161,938,000	-6.2%
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,461,759,000	4.8%	2,348,068,000	-3.8%
Public safety fund sales tax	2,461,610,000	4.8%	2,348,068,000	-3.8%
State taxes e,/	27,304,440,000	-1.3%	27,672,958,000	9.5%
Fees m/	2,116,000	297.9%	532,000	38.2%
Managed care sales tax n/	-		-	
Total Revenues	\$53,719,450,000	6.0%	\$50,678,783,000	4.7%

Table 2
Administration

SUMMARY OF REVENUES FROM TAXES ADMINI:
By Fiscal Year, 2003-04 to 2013-14
(Modified accrual basis of accounting)

Tax program	2008-09	Yr-to-Yr Chg	2007-08	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$323,954,000	-1.0%	\$327,270,000	-2.0%
Taxes on beer and wine	160,953,000	2.1%	157,568,000	-7.0%
Taxes on distilled spirits	163,001,000	-3.9%	169,702,000	3.2%
Cigarette and tobacco products taxes a/:	1,005,615,000	-3.6%	1,042,797,000	-3.8%
Breast cancer research cigarette stamp tax	25,718,000	-2.6%	26,400,000	-3.2%
Children and families first cigarette stamp tax	555,404,000	-3.7%	576,857,000	-4.4%
Cigarette and tobacco products licensing fee b/	1,895,000	-2.0%	1,934,000	-11.4%
Cigarette and tobacco products surtax	315,344,000	-3.8%	327,734,000	-2.4%
Cigarette tax	107,254,000	-2.4%	109,871,000	-4.8%
Electrical Energy Tax	57,049,000	0.0%	57,040,000	1.2%
Emergency Telephone Users' Surcharge	107,795,000	3.9%	103,748,000	-7.5%
Environmental taxes and fees	567,936,000	-3.4%	587,646,000	3.9%
Childhood lead poisoning prevention	18,755,000	-47.2%	35,544,000	281.8%
Electronic waste recycle	108,044,000	34.4%	80,394,000	1.3%
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	79,091,000	3.3%	76,533,000	12.8%
Integrated Waste Management fees	48,556,000	-11.2%	54,680,000	-5.1%
Marine invasive species control	3,964,000	45.6%	2,722,000	-2.3%
Occupational lead poisoning prevention	3,399,000	3.0%	3,299,000	5.3%
Oil spill fees	26,853,000	-3.9%	27,945,000	-0.4%
Tire recycling fee	46,863,000	-14.8%	55,027,000	-6.0%
Underground storage tank fee	224,158,000	-8.0%	243,649,000	-3.0%
Water rights fee	8,254,000	5.1%	7,853,000	1.7%
Fuel Taxes and Fees:	3,203,821,000	-5.7%	3,396,594,000	-0.8%
Diesel and use fuel taxes d/	523,326,000	-11.2%	589,395,000	2.5%
Motor vehicle fuel taxes	2,680,495,000	-4.5%	2,807,199,000	-1.5%
Gasoline tax e/	2,678,003,000	-4.5%	2,804,134,000	-1.5%
Jet fuel tax	2,492,000	-18.7%	3,065,000	0.8%
Insurance taxes f/	1,937,269,000	-3.6%	2,009,700,000	1.4%
Lumber Products Assessment g/	-		-	
Natural Gas Surcharge	448,137,000	12.0%	400,030,000	-9.2%
Property Taxes	843,453,000	4.8%	804,510,000	5.5%
Local taxes on state-assessed properties h/	830,536,000	5.7%	785,570,000	6.0%
Private car taxes	6,045,000	-1.1%	6,110,000	-8.9%
Timber Yield Tax	6,872,000	-46.4%	12,831,000	-16.1%
Sales and use taxes and fees:	39,924,935,000	-10.1%	44,416,478,000	-1.5%
Retail Sales Tax	39,924,935,000	-10.1%	44,416,478,000	-1.5%
City and county taxes i/	3,734,285,000	-11.7%	4,228,650,000	-0.8%
County transportation tax	1,246,361,000	-12.8%	1,429,075,000	0.7%
Special district taxes	3,551,907,000	-10.6%	3,974,548,000	1.4%
Fiscal recovery fund sales tax j/	1,239,366,000	-11.6%	1,401,776,000	-0.3%
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
Public safety fund sales tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
State taxes e,/	25,273,188,000	-9.0%	27,771,845,000	-2.2%
Fees m/	385,000	-4.9%	405,000	-16.0%
Managed care sales tax n/	-		-	
Total Revenues	\$48,419,964,000	-8.9%	\$53,145,812,000	-1.3%

Table 2
Administration

SUMMARY OF REVENUES FROM TAXES ADMINI:
By Fiscal Year, 2003-04 to 2013-14
(Modified accrual basis of accounting)

Tax program	2006-07	Yr-to-Yr Chg	2005-06	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$333,806,000	4.9%	\$318,282,000	1.3%
Taxes on beer and wine	169,372,000	7.5%	157,627,000	0.6%
Taxes on distilled spirits	164,434,000	2.4%	160,654,000	1.9%
Cigarette and tobacco products taxes a/:	1,084,103,000	-0.9%	1,093,789,000	0.2%
Breast cancer research cigarette stamp tax	27,273,000	-3.2%	28,161,000	-2.4%
Children and families first cigarette stamp tax	603,385,000	-1.3%	611,031,000	0.3%
Cigarette and tobacco products licensing fee b/	2,183,000	17.4%	1,859,000	-36.7%
Cigarette and tobacco products surtax	335,893,000	0.4%	334,713,000	1.2%
Cigarette tax	115,370,000	-2.2%	118,026,000	-0.9%
Electrical Energy Tax	56,357,000	9.1%	51,638,000	-19.9%
Emergency Telephone Users' Surcharge	112,154,000	-14.3%	130,911,000	1.9%
Environmental taxes and fees	565,423,000	1.0%	559,835,000	18.8%
Childhood lead poisoning prevention	9,309,000	-6.6%	9,970,000	-16.2%
Electronic waste recycling	79,344,000	1.3%	78,321,000	154.2%
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	67,850,000	2.5%	66,208,000	1.4%
Integrated Waste Management fees	57,609,000	-5.8%	61,171,000	8.3%
Marine invasive species control	2,786,000	-7.2%	3,001,000	-14.8%
Occupational lead poisoning prevention	3,132,000	1.5%	3,086,000	3.2%
Oil spill fees	28,070,000	-2.4%	28,763,000	4.4%
Tire recycling fee	58,509,000	-2.4%	59,955,000	25.8%
Underground storage tank fee	251,095,000	3.9%	241,567,000	10.8%
Water rights fee	7,719,000	-1.0%	7,793,000	11.9%
Fuel Taxes and Fees:	3,423,538,000	-0.1%	3,425,886,000	0.9%
Diesel and use fuel taxes d/	574,874,000	4.4%	550,806,000	3.5%
Motor vehicle fuel taxes	2,848,664,000	-0.9%	2,875,079,000	0.4%
Gasoline tax e/	2,845,623,000	-0.9%	2,871,962,000	0.3%
Jet fuel tax	3,042,000	-2.4%	3,118,000	21.4%
Insurance taxes f/	1,982,588,000	-0.9%	2,001,281,000	1.4%
Lumber Products Assessment g/	-		-	
Natural Gas Surcharge	440,430,000	27.2%	346,172,000	14.9%
Property Taxes	762,865,000	0.9%	756,245,000	2.7%
Local taxes on state-assessed properties h/	740,861,000	1.1%	733,150,000	2.5%
Private car taxes	6,703,000	-3.6%	6,950,000	5.7%
Timber Yield Tax	15,301,000	-5.2%	16,145,000	13.2%
Sales and use taxes and fees:	45,105,793,000	1.8%	44,300,734,000	6.8%
Retail Sales Tax	45,105,793,000	1.8%	44,300,734,000	6.8%
City and county taxes i/	4,264,888,000	1.5%	4,199,969,000	3.6%
County transportation tax	1,419,150,000	1.3%	1,401,329,000	6.8%
Special district taxes	3,918,005,000	4.7%	3,743,610,000	7.9%
Fiscal recovery fund sales tax j/	1,406,048,000	0.7%	1,395,801,000	17.5%
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,850,488,000	1.4%	2,811,773,000	6.7%
Public safety fund sales tax	2,850,488,000	1.4%	2,811,773,000	6.7%
State taxes e,/	28,396,242,000	1.6%	27,936,047,000	6.7%
Fees m/	482,000	11.8%	431,000	1.4%
Managed care sales tax n/	-		-	
Total Revenues	\$53,867,057,000	1.7%	\$52,984,773,000	6.1%

Table 2
Administration

SUMMARY OF REVENUES FROM TAXES ADMINI:
By Fiscal Year, 2003-04 to 2013-14
(Modified accrual basis of accounting)

Tax program	2004-05	Yr-to-Yr Chg	2003-04	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$314,275,000	0.5%	\$312,838,000	7.7%
Taxes on beer and wine	156,612,000	-5.7%	166,108,000	10.5%
Taxes on distilled spirits	157,663,000	7.5%	146,730,000	4.6%
Cigarette and tobacco products taxes a/:	1,091,224,000	0.4%	1,086,875,000	2.1%
Breast cancer research cigarette stamp tax	28,840,000	1.5%	28,427,000	-8.8%
Children and families first cigarette stamp tax	609,503,000	1.3%	601,708,000	1.1%
Cigarette and tobacco products licensing fee b/	2,938,000	-84.1%	18,479,000	NA
Cigarette and tobacco products surtax	330,887,000	3.0%	321,125,000	-0.5%
Cigarette tax	119,056,000	1.6%	117,137,000	1.9%
Electrical Energy Tax	64,427,000	10.7%	58,173,000	26.2%
Emergency Telephone Users' Surcharge	128,463,000	-5.6%	136,124,000	3.7%
Environmental taxes and fees	471,177,000	11.3%	423,348,000	4.6%
Childhood lead poisoning prevention	11,904,000	-10.8%	13,339,000	-32.2%
Electronic waste recycling	30,806,000	NA	-	
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	65,314,000	1.5%	64,371,000	-3.6%
Integrated Waste Management fees	56,479,000	0.3%	56,287,000	2.4%
Marine invasive species control	3,522,000	86.0%	1,894,000	66.2%
Occupational lead poisoning prevention	2,990,000	10.7%	2,701,000	4.0%
Oil spill fees	27,559,000	-17.0%	33,198,000	59.4%
Tire recycling fee	47,651,000	43.6%	33,181,000	4.0%
Underground storage tank fee	217,985,000	3.0%	211,574,000	2.3%
Water rights fee	6,967,000	2.4%	6,804,000	NA
Fuel Taxes and Fees:	3,396,928,000	0.8%	3,371,555,000	2.1%
Diesel and use fuel taxes d/	532,063,000	6.2%	501,233,000	5.5%
Motor vehicle fuel taxes	2,864,865,000	-0.2%	2,870,322,000	1.5%
Gasoline tax e/	2,862,296,000	-0.2%	2,868,133,000	1.5%
Jet fuel tax	2,569,000	17.4%	2,189,000	-9.9%
Insurance taxes f/	1,973,696,000	7.6%	1,834,205,000	15.9%
Lumber Products Assessment g/	-		-	
Natural Gas Surcharge	301,376,000	14.8%	262,614,000	15.2%
Property Taxes	736,443,000	-4.4%	770,340,000	7.1%
Local taxes on state-assessed properties h/	715,600,000	-4.5%	749,200,000	6.9%
Private car taxes	6,577,000	-0.9%	6,637,000	3.5%
Timber Yield Tax	14,267,000	-1.6%	14,503,000	15.7%
Sales and use taxes and fees:	41,475,086,000	9.0%	38,058,620,000	6.5%
Retail Sales Tax	41,475,086,000	9.0%	38,058,620,000	6.5%
City and county taxes i/	4,053,961,000	-15.9%	4,822,579,000	6.5%
County transportation tax	1,312,438,000	8.9%	1,205,470,000	6.5%
Special district taxes	3,469,334,000	12.6%	3,081,100,000	6.2%
Fiscal recovery fund sales tax j/	1,187,425,000	NA	-	
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,635,571,000	7.9%	2,442,269,000	7.2%
Public safety fund sales tax	2,635,803,000	7.9%	2,442,040,000	7.2%
State taxes e,/	26,180,129,000	8.8%	24,064,797,000	6.4%
Fees m/	425,000	16.5%	365,000	6.9%
Managed care sales tax n/	-		-	
Total Revenues	\$49,953,096,000	7.9%	\$46,314,692,000	6.4%

Table 2 Administration

SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, By Fiscal Year, 2003-04 to 2013-14

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

Detail may not compute to total due to rounding

Footnotes

- a. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- b. Effective January 1, 2004.
- c. Effective July 1, 2011. Billings for fiscal year 2011-12 were issued beginning in August 2012.
- d. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Revenues collected under the International Fuel Tax Agreement (IFTA), implemented on January 1, 1996, are included. In addition, IFTA Decals and Licensing Fees are included.
- e. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline is imposed.
- f. Does not include amounts collected by the Department of Insurance.
- g. Effective January 1, 2013.
- h. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- i. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- j. Effective July 1, 2004, this 1/4 percent special tax was imposed.
- k. Effective July 1, 2011.
- l. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2011, the state sales tax rate was reduced to 3.9375 percent..
- m. Effective January 1, 2011, includes collection recovery costs.
- n. Effective July 1, 2013, through June 30, 2016, sales tax is imposed on sellers of Medi-Cal Managed Care Plans for the privilege of selling Medi-Cal related health care services at retail in California.

**Table 3A
Administration**

**SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION (BOE) FUNCTIONS,
Fiscal Years 2012-13 and 2013-14**

Program	BOE Expenditures a/		Non-BOE Expenditures b/		Total Costs	
	FY 2012-13	FY 2013-14	FY 2012-13	FY 2013-14	FY 2012-13	FY 2013-14
County Assessment Standards c/	\$8,984,000	\$9,495,000	\$1,324,000	\$1,231,000	\$10,308,000	\$10,726,000
State-Assessed Property d/	7,468,000	8,245,000	1,047,000	1,013,000	8,515,000	9,258,000
Timber Tax	1,469,000	1,687,000	-	-	1,469,000	1,687,000
Sales and Use Tax	398,259,000	431,707,000 e/	25,485,000	31,037,000	423,744,000	462,744,000
Hazardous Substances Tax	3,768,000	4,294,000	-	-	3,768,000	4,294,000
Alcoholic Beverage Tax	2,110,000	2,293,000	207,000	268,000	2,317,000	2,561,000
Tire Recycling Fee	1,445,000	1,366,000	-	-	1,445,000	1,366,000
Cigarette and Tobacco Products Tax	23,686,000	23,025,000	398,000	399,000	24,084,000	23,424,000
Cigarette and Tobacco Products Licensing	8,487,000	9,605,000	129,000	108,000	8,616,000	9,713,000
Transportation Fund Tax f/	22,922,000	25,733,000	-	-	22,922,000	25,733,000
Occupational Lead Poisoning Prevention Fee	723,000	800,000	-	-	723,000	800,000
Integrated Waste Management	388,000	403,000	-	-	388,000	403,000
Underground Storage Tank Fee	2,690,000	3,251,000	-	-	2,690,000	3,251,000
Oil Spill Prevention	257,000	260,000	-	-	257,000	260,000
Energy Resources Surcharge	260,000	250,000	-	-	260,000	250,000
Annual Water Rights Fee	412,000	401,000	-	-	412,000	401,000
Childhood Lead Poisoning Prevention Fee	393,000	418,000	-	-	393,000	418,000
Marine Invasive Species Fee	287,000	312,000	-	-	287,000	312,000
Fire Prevention Fee	8,048,000	9,830,000	-	-	8,048,000	9,830,000
Emergency Telephone Users Surcharge	1,268,000	1,059,000	-	-	1,268,000	1,059,000
E-Waste Recycling Fee	3,796,000	4,108,000	-	-	3,796,000	4,108,000
Lumber Fee Program	1,115,000	884,000	-	-	1,115,000	884,000
Insurance Tax	247,000	322,000	24,000	38,000	271,000	360,000
Natural Gas Surcharge	588,000	767,000	-	-	588,000	767,000
Appeals from Other Governmental Programs c/ Administration and Support:	2,194,000	2,975,000	139,000	213,000	2,333,000	3,188,000
Distributed to Other Programs g/ Non-BOE Programs (Reimbursable) c/	(53,007,000)	(61,288,000)	-	-	(53,007,000)	(61,288,000)
Totals	\$501,279,000	\$543,516,000	\$28,753,000	\$34,307,000	\$530,032,000	\$577,823,000
Reimbursements	-144,643,000	-172,224,000	-	-	-144,643,000	-172,224,000
Special Funds	-69,474,000	-74,665,000	-	-	-69,474,000	-74,665,000
Federal Funds	-136,000	-83,000	-	-	-136,000	-83,000
Net Totals, Programs	\$287,026,000	\$296,544,000	\$28,753,000	\$34,307,000	\$315,779,000	\$330,851,000

Note: Detail may not compute to total due to rounding

Table 3A

Administration

SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION (BOE) FUNCTIONS, Fiscal Years 2012-13 and 2013-14

Footnotes

- a. Format conforms to Program Budget presentation.
- b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.
- c. Costs not associated with BOE revenue generation.
- d. Includes the cost of assessing and collecting the private railroad car tax.
- e. Includes Medi-Cal Managed Care Plans sales tax program.
- f. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
- g. These administrative costs are already allocated to the above tax programs.

**Table 3B
Administration**

**REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES
FROM ASSESSMENTS MADE BY THE BOE, Fiscal Years 2012-13 and 2013-14**

Tax a/	Revenues		Ratio of BOE expenditures to revenues		Ratio of total costs to revenues	
	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
Taxes on state-assessed property	\$973,826,000	\$1,007,329,000	.77%	.82%	.87%	.92%
Timber tax	7,855,000	9,113,000	18.70%	18.51%	18.70%	18.51%
Sales and use tax	44,679,961,000	48,487,497,000 ^{c/}	.89%	.89%	.95%	.95%
Alcoholic beverage tax	356,551,000	354,315,000	.59%	.65%	.65%	.72%
Cigarette tax	871,533,000	839,712,000	3.69%	3.89%	3.75%	3.95%
Motor vehicle fuel taxes b/	5,536,122,000	6,122,710,000	.41%	.42%	.41%	.42%
Insurance tax	2,063,818,000	2,156,114,000	.01%	.01%	.01%	.02%
Energy resources surcharge	71,673,000	72,033,000	.36%	.35%	.36%	.35%
Natural gas surcharge	647,505,000	539,741,000	.09%	.14%	.09%	.14%
Emergency telephone users' surcharge	79,152,000	85,224,000	1.60%	1.24%	1.60%	1.24%
Environmental taxes and fees	734,053,000	774,275,000	3.18%	3.40%	3.18%	3.40%
Totals and ratios	\$56,022,049,000	\$60,448,064,000	.87%	.88%	.92%	.93%

Table 3B
Administration

**REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS
TO REVENUES FROM ASSESSMENTS MADE BY THE BOE, Fiscal Years 2012-13 and 2013-14**

Footnotes

- 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.
- c. Includes Medi-Cal Managed Care Plans sales tax.

Table 4
Property Taxes

Updated January 2015

SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES a/, AND AVERAGE TAX RATES, 2004-2005 to 2014-2015
(Assessed values in dollars)

Assessment agency and type of property	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005
County assessors:											
Land	2,160,504,261,000	2,021,460,876,000	1,927,594,109,000	1,902,401,474,000	1,890,854,565,000	1,926,162,716,000	1,989,451,240,000	1,884,852,899,000	1,695,259,252,000	1,473,747,592,000	1,294,831,041,000
Improvements	2,661,744,133,000	2,514,801,243,000	2,411,789,746,000	2,373,527,889,000	2,366,714,243,000	2,397,817,681,000	2,432,602,477,000	2,336,680,923,000	2,150,803,238,000	1,944,025,544,000	1,770,270,168,000
Totals	4,822,248,394,000	4,536,262,119,000	4,339,383,855,000	4,275,929,362,000	4,257,568,808,000	4,323,980,397,000	4,422,053,718,000	4,221,533,822,000	3,846,062,491,000	3,417,773,137,000	3,065,101,209,000
Tangible personal property	178,849,812,000	175,171,825,000	173,683,128,000	171,638,006,000	174,433,686,000	185,217,751,000	180,481,417,000	170,474,308,000	159,426,488,000	149,220,783,000	148,213,236,000
Gross tangible property totals	5,001,098,206,000	4,711,433,944,000	4,513,066,983,000	4,447,567,368,000	4,432,002,494,000	4,509,198,148,000	4,602,535,135,000	4,392,008,130,000	4,005,488,979,000	3,566,993,920,000	3,213,314,445,000
Exemptions:											
Homeowners' exemption	36,329,894,000	36,848,478,000	37,517,049,000	38,137,661,000	38,576,891,000	38,704,140,000	38,671,384,000	38,483,821,000	38,235,070,000	38,163,819,000	37,957,506,000
All other exemptions b/	175,238,907,000	166,062,487,000	156,141,533,000	150,383,362,000	140,265,290,000	136,363,774,000	123,041,362,000	112,946,918,000	101,881,424,000	91,747,391,000	85,279,440,000
Net tangible property totals: c/											
Net of "all other exemptions" b/	4,825,859,299,000	4,545,371,457,000	4,356,925,450,000	4,297,184,006,000	4,291,737,204,000	4,372,834,374,000	4,479,493,773,000	4,279,061,212,000	3,903,607,555,000	3,475,246,528,000	3,128,035,004,000
Net of all exemptions	4,789,529,405,000	4,508,522,979,000	4,319,408,401,000	4,259,046,345,000	4,253,160,312,000	4,334,130,234,000	4,440,822,389,000	4,240,577,391,000	3,865,372,484,000	3,437,082,710,000	3,090,077,499,000
State Board of Equalization:											
Land	11,749,691,000	11,639,532,000	11,809,784,000	11,613,997,000	11,329,641,000	10,892,274,000	10,492,234,000	9,815,659,000	9,392,890,000	9,439,396,000	9,474,174,000
Improvements	63,998,077,000	65,875,301,000	63,521,809,000	61,478,160,000	55,683,139,000	53,380,713,000	50,851,014,000	47,115,135,000	44,604,935,000	43,155,483,000	42,056,755,000
Totals	75,747,768,000	77,514,833,000	75,331,594,000	73,092,157,000	67,012,780,000	64,272,986,000	61,343,248,000	56,930,794,000	53,997,825,000	52,594,879,000	51,530,928,000
Tangible personal property	17,551,649,000	13,325,659,000	11,847,113,000	12,201,776,000	11,998,784,000	11,836,598,000	14,366,494,000	14,745,311,000	13,598,962,000	14,359,500,000	14,060,894,000
Gross tangible property totals	93,299,416,000	90,840,491,000	87,178,706,000	85,293,933,000	79,011,564,000	76,109,584,000	75,709,742,000	71,676,105,000	67,596,787,000	66,954,379,000	65,591,822,000
Totals all property:											
Land	2,172,253,951,000	2,033,100,408,000	1,939,403,893,000	1,914,015,471,000	1,902,184,206,000	1,937,054,990,000	1,999,943,474,000	1,894,668,558,000	1,704,652,142,000	1,483,186,988,000	1,304,305,215,000
Improvements	2,725,742,210,000	2,580,676,544,000	2,475,311,555,000	2,435,006,049,000	2,422,397,382,000	2,451,198,393,000	2,483,453,491,000	2,383,796,058,000	2,195,408,174,000	1,987,181,028,000	1,812,326,923,000
Totals	4,897,996,161,000	4,613,776,952,000	4,414,715,449,000	4,349,021,520,000	4,324,581,588,000	4,388,253,383,000	4,483,396,965,000	4,278,464,616,000	3,900,060,316,000	3,470,368,016,000	3,116,632,137,000
Tangible personal property	196,401,461,000	188,497,484,000	185,530,241,000	183,839,781,000	186,432,470,000	197,054,348,000	194,847,911,000	185,219,619,000	173,025,450,000	163,580,283,000	162,274,130,000
Gross tangible property totals	5,094,397,622,000	4,802,274,436,000	4,600,245,690,000	4,532,861,301,000	4,511,014,058,000	4,585,307,731,000	4,678,244,877,000	4,463,684,235,000	4,073,085,766,000	3,633,948,299,000	3,278,906,267,000
Net tangible property totals: c/											
Net of "all other exemptions" b/	4,919,158,715,000	4,636,211,948,000	4,444,104,156,000	4,382,477,939,000	4,370,748,767,000	4,448,943,958,000	4,555,203,515,000	4,350,737,317,000	3,971,204,341,000	3,542,200,908,000	3,193,626,826,000
Net of all exemptions	4,882,828,822,000	4,599,363,470,000	4,406,587,107,000	4,344,340,278,000	4,332,171,876,000	4,410,239,818,000	4,516,532,131,000	4,312,253,496,000	3,932,969,271,000	3,504,037,089,000	3,155,669,321,000
Property tax levies d/											
Statewide average tax rates (per \$100 assessed valuation)	—	\$52,277,210,000	\$49,873,352,000	\$48,996,715,000	\$48,896,145,000	\$49,184,264,000	\$49,840,470,000	\$47,211,171,000	\$43,155,793,000	\$38,340,880,000	\$34,520,776,000
Property tax relief e/											
Statewide average tax rates (per \$100 assessed valuation)	—	\$1.143	\$1.139	\$1.135	\$1.132	\$1.119	\$1.108	\$1.098	\$1.099	\$1.098	\$1.095
Property tax relief e/											
	—	\$415,535,000	\$427,284,000	\$434,384,000	\$438,082,000	\$438,724,000	\$480,312,000	\$669,098,000	\$666,462,000	\$668,445,000	\$665,409,000

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

Table 4 Property Taxes

SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES *a*, AND AVERAGE TAX RATES, 2004-2005 to 2014-2015

Footnotes

- a. Excludes assessments of railroad cars for application of the state's private railroad car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.
- b. "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.
- c. Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the state reimburses local governments for all of the tax loss attributable to the homeowners' exemption.
- d. Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.
- e. [Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance.](#)

Updated January 2015

**Table 5
Property Taxes**

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION *a/*, BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015

County	Land	Improvements	Personal property b/	Exemptions	Net total	Year to year change
Alameda	\$70,106,557,000	\$152,721,980,000	\$9,964,556,000	\$8,863,847,000	\$223,929,246,000	5.9%
Alpine	232,031,000	461,418,000	10,367,000	243,000	703,573,000	0.6%
Amador	1,613,000,000	2,953,346,000	164,764,000	145,640,000	4,585,471,000	2.6%
Butte	6,629,121,000	12,731,254,000	1,088,114,000	1,014,510,000	19,433,980,000	3.4%
Calaveras	1,652,380,000	4,329,819,000	128,235,000	111,769,000	5,998,666,000	6.1%
Colusa	1,124,424,000	2,169,970,000	283,613,000	50,221,000	3,527,785,000	0.8%
Contra Costa	67,695,628,000	97,691,016,000	3,518,951,000	5,251,291,000	163,654,304,000	8.9%
Del Norte	689,484,000	1,064,624,000	84,127,000	100,847,000	1,737,388,000	-0.1%
El Dorado	8,548,992,000	18,414,917,000	602,166,000	581,677,000	26,984,398,000	4.7%
Fresno	19,659,879,000	47,270,573,000	3,908,898,000	2,588,616,000	68,250,733,000	5.7%
Glenn	1,065,448,000	1,447,576,000	319,926,000	57,952,000	2,774,998,000	2.6%
Humboldt	4,542,074,000	7,509,944,000	595,054,000	574,688,000	12,063,384,000	2.0%
Imperial	3,913,559,000	7,158,251,000	1,110,919,000	413,840,000	11,768,889,000	3.7%
Inyo	2,562,427,000	1,313,689,000	174,350,000	78,835,000	3,971,631,000	2.5%
Kern	39,885,056,000	57,199,066,000	3,673,193,000	2,250,060,000	98,507,255,000	5.9%
Kings	2,735,651,000	6,557,593,000	789,781,000	506,866,000	9,576,159,000	1.1%
Lake	2,650,416,000	4,153,433,000	186,689,000	225,600,000	6,764,938,000	-0.4%
Lassen	769,994,000	1,315,258,000	122,876,000	75,008,000	2,133,120,000	0.4%
Los Angeles	635,684,982,000	578,841,606,000	47,964,033,000	46,894,097,000	1,215,596,524,000	5.4%
Madera	3,972,754,000	8,348,401,000	760,770,000	668,097,000	12,413,828,000	5.5%
Marin	30,613,812,000	32,787,299,000	965,215,000	1,668,665,000	62,697,660,000	5.8%
Mariposa	823,675,000	1,246,057,000	66,028,000	28,192,000	2,107,569,000	0.7%
Mendocino	4,516,877,000	5,736,790,000	578,131,000	338,584,000	10,493,215,000	1.8%
Merced	5,476,843,000	13,509,261,000	1,082,588,000	677,826,000	19,390,866,000	9.3%
Modoc	462,780,000	521,318,000	98,301,000	19,266,000	1,063,134,000	0.8%
Mono	1,945,236,000	3,467,675,000	151,024,000	44,894,000	5,519,041,000	2.0%
Monterey	25,790,791,000	29,078,027,000	1,715,134,000	2,119,791,000	54,464,161,000	5.7%
Napa	12,383,567,000	18,331,724,000	1,301,208,000	980,499,000	31,036,001,000	4.3%
Nevada	5,265,818,000	10,966,354,000	327,244,000	383,201,000	16,176,214,000	5.0%
Orange	267,817,697,000	203,245,004,000	17,639,181,000	11,871,606,000	476,830,276,000	6.4%
Placer	19,199,994,000	41,027,949,000	1,597,822,000	1,882,533,000	59,943,232,000	6.9%
Plumas	1,238,680,000	2,466,683,000	94,402,000	54,945,000	3,744,820,000	1.8%
Riverside	69,995,731,000	159,641,123,000	6,070,902,000	5,379,703,000	230,328,053,000	8.2%
Sacramento	38,475,927,000	92,556,939,000	4,983,776,000	5,758,459,000	130,258,184,000	6.4%
San Benito	2,595,540,000	3,651,156,000	350,137,000	105,339,000	6,491,493,000	8.0%
San Bernardino	53,274,875,000	130,581,257,000	7,414,724,000	6,830,940,000	184,439,916,000	6.1%
San Diego	192,003,349,000	236,345,059,000	16,427,731,000	14,355,854,000	430,420,285,000	5.7%
San Francisco	88,977,333,000	96,530,993,000	4,405,437,000	7,455,929,000	182,457,834,000	5.4%
San Joaquin	18,066,452,000	41,343,707,000	3,858,626,000	2,264,854,000	61,003,932,000	8.8%
San Luis Obispo	19,929,146,000	25,192,797,000	1,393,106,000	760,307,000	45,754,741,000	5.5%
San Mateo	76,696,391,000	88,367,420,000	6,808,651,000	4,352,478,000	167,519,984,000	5.5%
Santa Barbara	33,633,338,000	38,929,468,000	2,687,311,000	3,346,959,000	71,903,158,000	8.6%
Santa Clara	173,924,615,000	183,378,338,000	22,995,078,000	19,053,818,000	361,244,213,000	6.8%
Santa Cruz	19,476,343,000	17,631,653,000	766,976,000	1,055,272,000	36,819,700,000	7.1%
Shasta	4,471,636,000	11,292,669,000	811,274,000	757,307,000	15,818,273,000	3.5%
Sierra	266,696,000	285,531,000	14,233,000	17,857,000	548,603,000	-1.0%
Siskiyou	1,422,765,000	2,915,222,000	294,155,000	196,381,000	4,435,762,000	0.6%
Solano	11,628,164,000	32,789,302,000	3,231,085,000	2,547,267,000	45,101,284,000	7.5%
Sonoma	28,233,087,000	44,819,594,000	2,397,127,000	2,387,457,000	73,062,351,000	7.2%
Stanislaus	10,896,130,000	28,505,463,000	2,118,379,000	1,844,694,000	39,675,277,000	11.4%
Sutter	2,673,861,000	5,770,869,000	592,731,000	673,165,000	8,364,296,000	4.6%
Tehama	1,525,179,000	3,139,569,000	250,851,000	150,889,000	4,764,710,000	1.5%
Trinity	610,537,000	742,762,000	48,116,000	25,290,000	1,376,125,000	2.1%
Tulare	7,946,261,000	21,087,436,000	1,857,713,000	825,402,000	30,066,007,000	4.8%
Tuolumne	2,027,627,000	4,246,437,000	274,798,000	216,111,000	6,332,751,000	2.7%
Ventura	53,506,753,000	61,051,106,000	4,013,247,000	2,960,545,000	115,610,561,000	5.6%
Yolo	7,174,648,000	15,396,489,000	906,086,000	931,767,000	22,545,457,000	6.5%
Yuba	1,551,935,000	3,520,977,000	361,551,000	461,155,000	4,973,308,000	5.4%
Totals	\$2,172,253,951,000	\$2,725,742,210,000	\$196,401,461,000	\$175,238,907,000	\$4,919,158,715,000	6.1%

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

Table 5
Property Taxes

**ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION a/,
BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015**

Footnotes

- a. The value of the homeowners' exemption, \$36,329,894,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.
- b. Excludes railroad cars operated by private railroad car companies, which were assessed at \$806,687,000 and are subject to exclusive state taxation.

Table 6
Property Taxes
ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015

County	Land	Improvements	Personal property a/	Total	Year to year change
Alameda	\$435,800,000	\$2,483,490,000	\$658,623,000	\$3,577,913,000	-3.8%
Alpine	3,159,000	13,813,000	1,164,000	18,136,000	-0.7%
Amador	11,618,000	185,443,000	18,638,000	215,699,000	8.9%
Butte	41,627,000	645,022,000	149,602,000	836,252,000	0.5%
Calaveras	6,717,000	115,597,000	15,319,000	137,633,000	8.2%
Colusa	25,965,000	859,070,000	17,100,000	902,135,000	-3.4%
Contra Costa	429,699,000	3,257,198,000	448,649,000	4,135,546,000	2.2%
Del Norte	2,536,000	27,287,000	8,903,000	38,725,000	1.8%
El Dorado	19,708,000	261,378,000	56,695,000	337,781,000	6.4%
Fresno	182,275,000	3,099,562,000	379,171,000	3,661,007,000	6.6%
Glenn	6,472,000	109,281,000	13,791,000	129,544,000	2.9%
Humboldt	12,013,000	347,332,000	47,758,000	407,102,000	6.8%
Imperial	31,897,000	621,520,000	46,593,000	700,010,000	9.9%
Inyo	12,505,000	81,296,000	57,685,000	151,486,000	15.3%
Kern	186,935,000	3,017,665,000	295,095,000	3,499,695,000	7.3%
Kings	22,450,000	361,036,000	69,480,000	452,966,000	11.9%
Lake	21,640,000	112,451,000	10,296,000	144,387,000	2.3%
Lassen	20,302,000	119,129,000	27,759,000	167,191,000	-1.1%
Los Angeles	3,465,908,000	8,421,275,000	3,937,350,000	15,824,533,000	5.1%
Madera	54,393,000	554,280,000	32,510,000	641,182,000	3.0%
Marin	53,193,000	359,966,000	80,474,000	493,633,000	6.5%
Mariposa	4,146,000	57,044,000	3,463,000	64,654,000	-2.4%
Mendocino	15,197,000	208,560,000	37,410,000	261,168,000	4.3%
Merced	30,849,000	441,933,000	48,409,000	521,191,000	5.3%
Modoc	10,571,000	119,277,000	25,327,000	155,175,000	-1.1%
Mono	14,975,000	66,263,000	54,389,000	135,627,000	18.5%
Monterey	138,952,000	876,271,000	89,419,000	1,104,642,000	-8.7%
Napa	21,443,000	237,990,000	30,278,000	289,711,000	3.9%
Nevada	30,752,000	226,343,000	32,872,000	289,967,000	4.6%
Orange	1,350,452,000	2,074,475,000	1,805,542,000	5,230,468,000	-2.7%
Placer	146,622,000	744,310,000	247,720,000	1,138,652,000	7.4%
Plumas	71,847,000	397,627,000	24,164,000	493,639,000	5.7%
Riverside	286,863,000	4,777,662,000	1,182,405,000	6,246,929,000	24.0%
Sacramento	155,254,000	886,823,000	476,746,000	1,518,824,000	2.3%
San Benito	3,982,000	116,273,000	9,552,000	129,807,000	2.5%
San Bernardino	857,809,000	4,158,422,000	1,550,491,000	6,566,722,000	3.0%
San Diego	805,545,000	8,569,575,000	1,502,770,000	10,877,890,000	-7.4%
San Francisco	413,662,000	1,745,032,000	562,426,000	2,721,120,000	3.9%
San Joaquin	262,840,000	1,321,042,000	319,650,000	1,903,532,000	1.7%
San Luis Obispo	118,658,000	2,456,265,000	340,588,000	2,915,511,000	1.2%
San Mateo	342,933,000	973,871,000	232,273,000	1,549,077,000	5.2%
Santa Barbara	162,964,000	505,981,000	256,251,000	925,196,000	3.1%
Santa Clara	695,407,000	2,424,983,000	784,113,000	3,904,504,000	5.0%
Santa Cruz	34,071,000	259,485,000	41,086,000	334,641,000	3.4%
Shasta	65,986,000	709,904,000	66,285,000	842,175,000	3.1%
Sierra	2,198,000	44,429,000	4,461,000	51,088,000	-3.6%
Siskiyou	37,505,000	197,776,000	63,293,000	298,574,000	4.6%
Solano	65,204,000	759,580,000	119,356,000	944,140,000	1.0%
Sonoma	64,111,000	670,213,000	93,157,000	827,481,000	4.9%
Stanislaus	60,248,000	332,181,000	107,529,000	499,958,000	7.4%
Sutter	20,574,000	288,103,000	31,951,000	340,629,000	-5.4%
Tehama	12,121,000	196,138,000	20,191,000	228,449,000	2.5%
Trinity	1,845,000	24,823,000	4,654,000	31,322,000	2.5%
Tulare	43,262,000	636,983,000	248,885,000	929,130,000	-0.8%
Tuolumne	7,439,000	138,202,000	21,961,000	167,602,000	13.0%
Ventura	282,361,000	712,662,000	614,269,000	1,609,292,000	-4.6%
Yolo	46,635,000	399,849,000	83,124,000	529,608,000	5.4%
Yuba	17,595,000	188,636,000	42,534,000	248,765,000	0.8%
Total	\$11,749,691,000	\$63,998,077,000	\$17,551,649,000	\$93,299,416,000	2.7%

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

Table 6

Property Taxes

**ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015**

County	Land	Improvements	Personal property a/	Total	Year to year change
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Table 6

Property Taxes

**ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015**

Footnote

- a. Excludes railroad cars operated by private railroad car companies, which were assessed at \$806,687,000 and are subject to exclusive state taxation.

**Table 7
Property Taxes**

ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION a/, BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015

County	Land	Improvements	Personal property	Exemptions	Net total	Year to year change
Alameda	\$69,670,756,000	\$150,238,489,000	\$9,305,934,000	\$8,863,847,000	\$220,351,333,000	6.1%
Alpine	228,872,000	447,604,000	9,204,000	243,000	685,436,000	0.6%
Amador	1,601,382,000	2,767,903,000	146,126,000	145,640,000	4,369,772,000	2.3%
Butte	6,587,494,000	12,086,232,000	938,512,000	1,014,510,000	18,597,728,000	3.6%
Calaveras	1,645,663,000	4,214,222,000	112,916,000	111,769,000	5,861,032,000	6.1%
Colusa	1,098,458,000	1,310,900,000	266,513,000	50,221,000	2,625,650,000	2.3%
Contra Costa	67,265,929,000	94,433,817,000	3,070,302,000	5,251,291,000	159,518,758,000	9.1%
Del Norte	686,948,000	1,037,337,000	75,224,000	100,847,000	1,698,663,000	-0.1%
El Dorado	8,529,284,000	18,153,539,000	545,471,000	581,677,000	26,646,617,000	4.7%
Fresno	19,477,604,000	44,171,011,000	3,529,728,000	2,588,616,000	64,589,726,000	5.7%
Glenn	1,058,976,000	1,338,295,000	306,135,000	57,952,000	2,645,454,000	2.6%
Humboldt	4,530,061,000	7,153,612,000	547,296,000	574,688,000	11,656,282,000	1.9%
Imperial	3,881,662,000	6,536,731,000	1,064,327,000	413,840,000	11,068,879,000	3.3%
Inyo	2,549,922,000	1,232,393,000	116,665,000	78,835,000	3,820,145,000	2.1%
Kern	39,698,122,000	54,181,401,000	3,378,098,000	2,250,060,000	95,007,560,000	5.9%
Kings	2,713,201,000	6,196,558,000	720,301,000	506,866,000	9,123,193,000	0.6%
Lake	2,628,776,000	4,040,981,000	176,393,000	225,600,000	6,620,551,000	-0.4%
Lassen	749,692,000	1,196,129,000	95,116,000	75,008,000	1,965,929,000	0.5%
Los Angeles	632,219,074,000	570,420,331,000	44,026,683,000	46,894,097,000	1,199,771,991,000	5.4%
Madera	3,918,362,000	7,794,121,000	728,260,000	668,097,000	11,772,646,000	5.6%
Marin	30,560,619,000	32,427,333,000	884,741,000	1,668,665,000	62,204,027,000	5.8%
Mariposa	819,529,000	1,189,012,000	62,565,000	28,192,000	2,042,915,000	0.8%
Mendocino	4,501,680,000	5,528,230,000	540,721,000	338,584,000	10,232,047,000	1.7%
Merced	5,445,994,000	13,067,329,000	1,034,178,000	677,826,000	18,869,675,000	9.4%
Modoc	452,210,000	402,041,000	72,974,000	19,266,000	907,959,000	1.1%
Mono	1,930,261,000	3,401,412,000	96,635,000	44,894,000	5,383,414,000	1.7%
Monterey	25,651,839,000	28,201,756,000	1,625,715,000	2,119,791,000	53,359,519,000	6.0%
Napa	12,362,124,000	18,093,734,000	1,270,930,000	980,499,000	30,746,290,000	4.3%
Nevada	5,235,066,000	10,740,011,000	294,372,000	383,201,000	15,886,248,000	5.0%
Orange	266,467,245,000	201,170,530,000	15,833,639,000	11,871,606,000	471,599,807,000	6.5%
Placer	19,053,372,000	40,283,639,000	1,350,102,000	1,882,533,000	58,804,580,000	6.9%
Plumas	1,166,833,000	2,069,056,000	70,238,000	54,945,000	3,251,182,000	1.2%
Riverside	69,708,869,000	154,863,461,000	4,888,497,000	5,379,703,000	224,081,124,000	7.8%
Sacramento	38,320,673,000	91,670,115,000	4,507,030,000	5,758,459,000	128,739,360,000	6.4%
San Benito	2,591,558,000	3,534,883,000	340,584,000	105,339,000	6,361,686,000	8.1%
San Bernardino	52,417,066,000	126,422,836,000	5,864,233,000	6,830,940,000	177,873,194,000	6.2%
San Diego	191,197,804,000	227,775,484,000	14,924,961,000	14,355,854,000	419,542,395,000	6.1%
San Francisco	88,563,671,000	94,785,961,000	3,843,011,000	7,455,929,000	179,736,713,000	5.4%
San Joaquin	17,803,613,000	40,022,666,000	3,538,976,000	2,264,854,000	59,100,400,000	9.1%
San Luis Obispo	19,810,489,000	22,736,532,000	1,052,517,000	760,307,000	42,839,230,000	5.8%
San Mateo	76,353,458,000	87,393,549,000	6,576,378,000	4,352,478,000	165,970,907,000	5.5%
Santa Barbara	33,470,374,000	38,423,487,000	2,431,060,000	3,346,959,000	70,977,962,000	8.6%
Santa Clara	173,229,208,000	180,953,355,000	22,210,965,000	19,053,818,000	357,339,710,000	6.8%
Santa Cruz	19,442,273,000	17,372,169,000	725,890,000	1,055,272,000	36,485,059,000	7.1%
Shasta	4,405,650,000	10,582,765,000	744,990,000	757,307,000	14,976,098,000	3.5%
Sierra	264,499,000	241,102,000	9,772,000	17,857,000	497,516,000	-0.7%
Siskiyou	1,385,260,000	2,717,446,000	230,862,000	196,381,000	4,137,188,000	0.3%
Solano	11,562,960,000	32,029,722,000	3,111,729,000	2,547,267,000	44,157,144,000	7.7%
Sonoma	28,168,976,000	44,149,381,000	2,303,970,000	2,387,457,000	72,234,869,000	7.2%
Stanislaus	10,835,882,000	28,173,282,000	2,010,850,000	1,844,694,000	39,175,320,000	11.5%
Sutter	2,653,287,000	5,482,765,000	560,779,000	673,165,000	8,023,667,000	5.1%
Tehama	1,513,058,000	2,943,431,000	230,661,000	150,889,000	4,536,260,000	1.5%
Trinity	608,692,000	717,939,000	43,462,000	25,290,000	1,344,803,000	2.1%
Tulare	7,903,000,000	20,450,453,000	1,608,828,000	825,402,000	29,136,878,000	5.0%
Tuolumne	2,020,188,000	4,108,235,000	252,837,000	216,111,000	6,165,149,000	2.4%
Ventura	53,224,393,000	60,338,444,000	3,398,978,000	2,960,545,000	114,001,269,000	5.7%
Yolo	7,128,013,000	14,996,641,000	822,962,000	931,767,000	22,015,849,000	6.5%
Yuba	1,534,340,000	3,332,341,000	319,017,000	461,155,000	4,724,543,000	5.6%
Total	\$2,160,504,261,000	\$2,661,744,133,000	\$178,849,812,000	\$175,238,907,000	\$4,825,859,299,000	6.2%

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

Table 7
Property Taxes

**ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES,
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION a/, BY CLASS OF PROPERTY AND BY COUNTY, 2014-2015**

Footnote

- a. The value of the homeowners' exemption, \$36,329,894,000, 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.

**Table 8
Property Taxes**

NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2014-2015

County	Number of Veterans' exemptions a/	Veterans' a/	Exempt value								Total exempt value as percent of tax base f/	
			College	Low-Valued Property	Church	Religious	Welfare: Schools below college grade	Welfare: Hospitals	Welfare: Other charitable properties c/	All other d/		Total e/
Alameda	739	\$79,768,000	\$432,979,000	—	\$250,549,000	\$362,437,000	—	\$2,783,340,000	\$4,644,887,000	\$309,887,000	\$8,863,847,000	4.0
Alpine	2	224,000	—	— b/	19,000	—	—	—	—	—	243,000	0.0
Amador	83	10,315,000	—	918,000	241,000	11,187,000	—	68,551,000	51,146,000	3,282,000	145,640,000	3.2
Butte	521	57,591,000	—	1,409,000	1,410,000	129,600,000	—	514,382,000	287,833,000	22,184,000	1,014,409,000	5.2
Calaveras	142	16,383,000	—	1,918,000	697,000	22,539,000	—	35,372,000	33,802,000	1,058,000	111,769,000	1.9
Colusa	35	3,698,000	—	152,000	389,000	7,384,000	1,549,000	6,337,000	30,712,000	—	50,221,000	1.4
Contra Costa	1,064	121,710,000	198,282,000	— b/	18,207,000	656,507,000	181,513,000	2,216,604,000	1,761,083,000	103,881,000	5,257,788,000	3.2
Del Norte	149	14,561,000	—	—	9,481,000	577,000	275,000	42,745,000	32,228,000	980,000	100,847,000	5.8
El Dorado	394	49,279,000	33,000	—	382,000	104,838,000	6,364,000	170,377,000	250,499,000	4,759,000	586,531,000	2.2
Fresno	905	97,811,000	27,073,000	3,531,000	55,225,000	457,783,000	35,803,000	951,617,000	333,304,000	626,469,000	2,588,616,000	3.8
Glenn	48	4,994,000	—	—	—	15,270,000	—	—	37,599,000	90,000	57,952,000	2.1
Humboldt	384	46,008,000	—	2,048,000	3,698,000	51,467,000	4,989,000	221,886,000	229,219,000	15,373,000	574,688,000	4.8
Imperial	100	9,381,000	—	5,000	6,557,000	74,076,000	10,723,000	—	313,099,000	—	413,840,000	3.5
Inyo	17	1,563,000	2,041,000	— b/	641,000	12,804,000	—	—	9,498,000	52,287,000	78,835,000	2.0
Kern	854	91,862,000	4,796,000	—	66,414,000	445,952,000	81,124,000	642,876,000	887,211,000	29,825,000	2,250,060,000	2.3
Kings	246	26,653,000	—	— b/	6,082,000	56,384,000	12,260,000	84,345,000	319,855,000	1,287,000	506,866,000	5.3
Lake	265	30,349,000	—	— b/	—	25,365,000	349,000	82,817,000	85,252,000	1,468,000	225,600,000	3.3
Lassen	58	5,807,000	—	—	9,000	14,023,000	233,000	22,715,000	32,138,000	82,000	75,008,000	3.5
Los Angeles	2,302	262,970,000	4,861,917,000	—	966,000,000	3,573,381,000	170,948,000	9,121,546,000	27,805,666,000	104,194,000	46,866,621,000	3.9
Madera	254	29,618,000	—	5,361,000	1,697,000	63,612,000	3,412,000	437,449,000	124,918,000	2,030,000	668,097,000	5.4
Marin	204	21,963,000	116,034,000	— b/	61,097,000	60,896,000	171,423,000	224,458,000	1,000,072,000	12,239,000	1,668,181,000	2.7
Mariposa	86	10,113,000	—	181,000	1,312,000	10,674,000	—	—	5,244,000	655,000	28,178,000	1.3
Mendocino	252	29,881,000	3,751,000	529,000	304,000	24,852,000	—	85,582,000	189,896,000	3,705,000	338,500,000	3.2
Merced	285	33,482,000	—	595,000	40,334,000	85,513,000	7,128,000	345,118,000	161,794,000	3,862,000	677,826,000	3.5
Modoc	34	3,105,000	—	—	348,000	4,400,000	11,358,000	—	—	55,000	19,266,000	1.8
Mono	4	583,000	—	738,000	825,000	7,937,000	—	—	34,486,000	327,000	44,894,000	0.8
Monterey	961	99,624,000	55,317,000	— b/	5,814,000	154,891,000	2,379,000	348,665,000	1,446,625,000	6,476,000	2,119,791,000	3.9
Napa	161	18,586,000	97,547,000	171,000	2,828,000	83,573,000	57,958,000	343,326,000	367,521,000	8,989,000	980,499,000	3.2
Nevada	285	35,691,000	—	—	1,653,000	25,233,000	8,899,000	76,933,000	232,048,000	2,744,000	383,201,000	2.4
Orange	1,565	175,066,000	728,975,000	—	120,127,000	1,571,417,000	407,674,000	3,737,278,000	4,850,318,000	262,601,000	11,853,455,000	2.5
Placer	643	81,519,000	89,745,000	— b/	44,148,000	307,293,000	9,352,000	747,143,000	574,196,000	31,232,000	1,884,628,000	3.1
Plumas	75	7,860,000	3,019,000	1,432,000	5,048,000	13,304,000	—	—	22,457,000	1,826,000	54,945,000	1.5
Riverside	3,167	383,368,000	249,990,000	—	32,349,000	888,678,000	124,029,000	905,541,000	2,651,451,000	144,296,000	5,379,703,000	2.3
Sacramento	2,313	250,632,000	43,690,000	—	104,178,000	647,812,000	145,929,000	1,366,026,000	3,009,502,000	190,689,000	5,758,459,000	4.4
San Benito	104	12,130,000	—	425,000	6,128,000	22,924,000	2,401,000	—	57,431,000	3,900,000	105,339,000	1.6
San Bernardino	2,162	238,286,000	252,447,000	—	141,809,000	806,240,000	46,359,000	2,142,623,000	3,058,110,000	145,066,000	6,830,940,000	3.7
San Diego	4,949	564,567,000	1,265,688,000	—	56,160,000	1,344,482,000	117,109,000	2,064,072,000	8,714,739,000	226,771,000	14,353,587,000	3.3
San Francisco	149	15,416,000	918,358,000	—	73,978,000	261,229,000	3,058,000	464,861,000	5,637,063,000	81,968,000	7,455,929,000	4.1
San Joaquin	700	82,607,000	279,831,000	—	250,054,000	113,677,000	19,900,000	998,386,000	471,670,000	48,729,000	2,264,854,000	3.7
San Luis Obispo	370	47,112,000	1,120,000	45,446,000	5,017,000	129,419,000	15,303,000	82,636,000	409,636,000	24,619,000	760,307,000	1.7

**Table 8
Property Taxes**

NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2014-2015

County	Number of Veterans' exemptions a/	Veterans' a/	College	Exempt value							Total e/	Total exempt value as percent of tax base f/
				Low-Valued Property	Church	Religious	Welfare: Schools below college grade	Welfare: Hospitals	Welfare: Other charitable properties c/	All other d/		
San Mateo	291	34,478,000	594,756,000	—	10,672,000	217,303,000	506,734,000	1,149,853,000	1,652,874,000	184,879,000	4,351,548,000	2.6
Santa Barbara	413	48,206,000	97,867,000	—	131,323,000	45,142,000	97,419,000	1,254,317,000	1,660,883,000	14,235,000	3,349,394,000	4.7
Santa Clara	785	87,105,000	8,022,233,000	—	84,939,000	792,587,000	646,680,000	2,889,396,000	5,867,420,000	663,458,000	19,053,818,000	5.3
Santa Cruz	286	31,251,000	693,000	4,488,000	11,639,000	58,315,000	54,703,000	134,402,000	726,332,000	33,448,000	1,055,272,000	2.9
Shasta	895	102,789,000	36,234,000	1,460,000	2,522,000	111,779,000	8,748,000	132,212,000	358,466,000	3,097,000	757,307,000	4.8
Sierra	8	855,000	—	— b/	—	1,885,000	—	—	14,705,000	411,000	17,857,000	3.3
Siskiyou	151	15,950,000	—	894,000	54,000	29,081,000	78,000	60,363,000	89,521,000	440,000	196,381,000	4.4
Solano	1,665	188,465,000	25,471,000	—	20,162,000	169,449,000	27,957,000	1,454,536,000	628,046,000	33,105,000	2,547,192,000	5.6
Sonoma	562	66,759,000	—	15,210,000	14,596,000	132,623,000	68,351,000	715,507,000	1,347,093,000	30,962,000	2,391,102,000	3.3
Stanislaus	696	76,727,000	121,000	4,030,000	2,490,000	358,035,000	691,000	948,239,000	414,994,000	39,368,000	1,844,694,000	4.6
Sutter	239	27,002,000	90,000	6,772,000	264,000	62,614,000	6,301,000	59,946,000	101,956,000	37,159,000	302,103,000	3.6
Tehama	211	22,465,000	—	319,000	331,000	25,952,000	4,690,000	31,651,000	64,403,000	1,398,000	151,209,000	3.2
Trinity	57	6,492,000	—	2,000	1,499,000	5,422,000	—	—	11,619,000	446,000	25,480,000	1.9
Tulare	449	46,930,000	—	—	5,928,000	282,570,000	—	—	478,417,000	11,558,000	825,402,000	2.7
Tuolumne	231	27,632,000	—	—	4,623,000	31,539,000	855,000	84,627,000	65,066,000	1,769,000	216,111,000	3.4
Ventura	849	101,260,000	246,749,000	—	126,271,000	317,631,000	97,064,000	717,183,000	1,244,607,000	109,781,000	2,960,545,000	2.6
Yolo	166	18,553,000	—	3,627,000	6,582,000	95,375,000	23,079,000	173,597,000	573,855,000	37,100,000	931,767,000	4.1
Yuba	236	24,721,000	10,000	2,275,000	6,848,000	24,542,000	—	269,581,000	126,345,000	6,708,000	461,030,000	9.3
Totals	35,221	\$3,999,776,000	\$18,656,858,000	103,936,000	\$2,771,952,000	\$15,411,471,000	\$3,203,148,000	\$41,411,017,000	\$85,590,807,000	\$3,689,207,000	\$174,838,172,000	3.6

Table 8
Property Taxes
NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2014-2015

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

Footnotes

- a. Disabled veterans included in these figures numbered 35,217 with an exempt value of \$3,999,761,000. Comparable figures for 2013-14 were 32,709 and \$3,595,713,000.
- b. Does not exempt property having low full value. Under Section 155.20 of the Revenue and Taxation code, counties are permitted to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$10,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. An additional 25 counties have adopted ordinances but exempt low value properties by assigning them a taxable value of zero.
- c. General welfare agencies, youth service agencies, and religious properties other than churches.
- d. Includes all other enrolled exemptions, e.g., cemeteries, historical aircraft, free museums and libraries, and property leased to government.
- e. Includes all enrolled exemptions except those arising from the homeowners' exemption law.
- f. The tax base includes the value of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5.

**Table 9
Property Taxes**

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, 2014-2015

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (Net of all exemptions)
			Homeowners'	All other	Total	
Alameda	\$232,793,093,000	246,679	\$1,726,689,000	\$8,863,847,000	\$10,590,536,000	\$222,202,557,000
Alpine	703,816,000	169	1,180,000	243,000	1,424,000	702,393,000
Amador	4,731,110,000	8,559	59,753,000	145,640,000	205,393,000	4,525,718,000
Butte	20,448,490,000	39,780	277,759,000	1,014,510,000	1,292,269,000	19,156,221,000
Calaveras	6,110,435,000	11,263	78,688,000	111,769,000	190,457,000	5,919,978,000
Colusa	3,578,006,000	3,316	23,107,000	50,221,000	73,328,000	3,504,678,000
Contra Costa	168,905,595,000	193,190	1,350,805,000	5,251,291,000	6,602,096,000	162,303,499,000
Del Norte	1,838,235,000	4,437	30,608,000	100,847,000	131,455,000	1,706,784,000
El Dorado	27,566,075,000	39,150	273,612,000	581,677,000	855,289,000	26,710,786,000
Fresno	70,839,350,000	104,439	730,099,000	2,588,616,000	3,318,715,000	67,520,635,000
Glenn	2,832,950,000	4,598	31,996,000	57,952,000	89,948,000	2,743,002,000
Humboldt	12,638,073,000	23,809	166,301,000	574,688,000	740,989,000	11,897,084,000
Imperial	12,182,730,000	17,246	120,520,000	413,840,000	534,360,000	11,648,369,000
Inyo	4,050,466,000	3,689	25,483,000	78,835,000	104,318,000	3,946,148,000
Kern	100,757,315,000	106,349	726,778,000	2,250,060,000	2,976,838,000	97,780,477,000
Kings	10,083,025,000	15,911	111,258,000	506,866,000	618,124,000	9,464,901,000
Lake	6,990,538,000	11,483	80,221,000	225,600,000	305,822,000	6,684,716,000
Lassen	2,208,128,000	5,260	36,727,000	75,008,000	111,734,000	2,096,393,000
Los Angeles	1,262,490,621,000	1,106,423	7,740,295,000	46,894,097,000	54,634,392,000	1,207,856,229,000
Madera	13,081,924,000	18,154	127,034,000	668,097,000	795,131,000	12,286,794,000
Marin	64,366,325,000	52,707	368,915,000	1,668,665,000	2,037,580,000	62,328,745,000
Mariposa	2,135,760,000	3,996	27,970,000	28,192,000	56,161,000	2,079,599,000
Mendocino	10,831,799,000	14,260	99,816,000	338,584,000	438,400,000	10,393,399,000
Merced	20,068,692,000	28,734	200,509,000	677,826,000	878,335,000	19,190,357,000
Modoc	1,082,400,000	2,184	15,281,000	19,266,000	34,547,000	1,047,853,000
Mono	5,563,935,000	1,926	13,442,000	44,894,000	58,336,000	5,505,599,000
Monterey	56,583,952,000	43,156	301,429,000	2,119,791,000	2,421,220,000	54,162,732,000
Napa	32,016,500,000	22,089	154,469,000	980,499,000	1,134,968,000	30,881,532,000
Nevada	16,559,416,000	23,640	165,291,000	383,201,000	548,492,000	16,010,923,000
Orange	488,701,882,000	437,040	3,047,494,000	11,871,606,000	14,919,101,000	473,782,781,000
Placer	61,825,765,000	76,820	537,434,000	1,882,533,000	2,419,967,000	59,405,798,000
Plumas	3,799,765,000	4,734	33,099,000	54,945,000	88,044,000	3,711,722,000
Riverside	235,707,756,000	299,878	2,094,250,000	5,379,703,000	7,473,953,000	228,233,803,000
Sacramento	136,016,642,000	223,916	1,567,407,000	5,758,459,000	7,325,866,000	128,690,776,000
San Benito	6,596,833,000	8,321	58,216,000	105,339,000	163,555,000	6,433,278,000
San Bernardino	191,270,856,000	247,957	1,734,191,000	6,830,940,000	8,565,131,000	182,705,725,000
San Diego	444,776,139,000	496,810	3,476,786,000	14,355,854,000	17,832,640,000	426,943,499,000
San Francisco	189,913,763,000	92,551	647,852,000	7,455,929,000	8,103,782,000	181,809,981,000
San Joaquin	63,268,786,000	89,851	628,553,000	2,264,854,000	2,893,407,000	60,375,379,000
San Luis Obispo	46,515,048,000	46,953	328,671,000	760,307,000	1,088,978,000	45,426,070,000
San Mateo	171,872,462,000	125,493	878,430,000	4,352,478,000	5,230,909,000	166,641,554,000
Santa Barbara	75,250,117,000	56,304	393,965,000	3,346,959,000	3,740,924,000	71,509,193,000
Santa Clara	380,298,031,000	270,198	1,891,381,000	19,053,818,000	20,945,198,000	359,352,833,000
Santa Cruz	37,874,972,000	37,898	265,283,000	1,055,272,000	1,320,555,000	36,554,417,000
Shasta	16,575,579,000	37,144	257,692,000	757,307,000	1,014,999,000	15,560,580,000
Sierra	566,460,000	783	5,477,000	17,857,000	23,334,000	543,126,000
Siskiyou	4,632,142,000	10,237	71,345,000	196,381,000	267,726,000	4,364,416,000
Solano	47,648,551,000	59,151	413,744,000	2,547,267,000	2,961,012,000	44,687,540,000
Sonoma	75,449,808,000	83,797	586,107,000	2,387,457,000	2,973,564,000	72,476,244,000
Stanislaus	41,519,972,000	72,903	508,740,000	1,844,694,000	2,353,434,000	39,166,537,000
Sutter	9,037,460,000	15,079	105,440,000	673,165,000	778,604,000	8,258,856,000
Tehama	4,915,599,000	12,985	89,784,000	150,889,000	240,673,000	4,674,925,000
Trinity	1,401,415,000	2,494	17,409,000	25,290,000	42,700,000	1,358,716,000
Tulare	30,891,410,000	45,999	320,540,000	825,402,000	1,145,942,000	29,745,468,000
Tuolumne	6,548,862,000	12,375	86,359,000	216,111,000	302,470,000	6,246,392,000
Ventura	118,571,106,000	136,131	947,164,000	2,960,545,000	3,907,709,000	114,663,397,000
Yolo	23,477,224,000	28,206	197,248,000	931,767,000	1,129,015,000	22,348,209,000
Yuba	5,434,463,000	10,577	73,799,000	461,155,000	534,954,000	4,899,509,000
Totals	\$5,094,397,622,000	5,199,181	\$36,329,894,000	\$175,238,907,000	\$211,568,800,000	\$4,882,828,822,000

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

**Table 10
Property Taxes**

**NET a/ STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 2014-2015**

County	Secured valuations			Unsecured valuations (Local only) b/	Total assessed value
	State-assessed	Locally assessed	Total		
Alameda	\$3,577,913,000	\$208,023,303,000	\$211,601,217,000	\$12,328,029,000	\$223,929,246,000
Alpine	18,136,000	652,469,000	670,606,000	32,967,000	703,573,000
Amador	215,699,000	4,278,735,000	4,494,434,000	91,037,000	4,585,471,000
Butte	836,252,000	17,610,716,000	18,446,968,000	987,011,000	19,433,980,000
Calaveras	137,633,000	5,753,999,000	5,891,632,000	107,033,000	5,998,666,000
Colusa	902,135,000	2,378,415,000	3,280,550,000	247,235,000	3,527,785,000
Contra Costa	4,135,546,000	153,901,615,000	158,037,161,000	5,617,143,000	163,654,304,000
Del Norte	38,725,000	1,664,231,000	1,702,956,000	34,432,000	1,737,388,000
El Dorado	337,781,000	26,105,602,000	26,443,383,000	541,015,000	26,984,398,000
Fresno	3,661,007,000	61,535,242,000	65,196,249,000	3,054,485,000	68,250,733,000
Glenn	129,544,000	2,507,001,000	2,636,545,000	138,453,000	2,774,998,000
Humboldt	407,102,000	11,198,984,000	11,606,086,000	457,298,000	12,063,384,000
Imperial	700,010,000	9,786,230,000	10,486,240,000	1,282,650,000	11,768,889,000
Inyo	151,486,000	3,354,779,000	3,506,265,000	465,366,000	3,971,631,000
Kern	3,499,695,000	86,693,479,000	90,193,174,000	8,314,081,000	98,507,255,000
Kings	452,966,000	8,632,507,000	9,085,473,000	490,686,000	9,576,159,000
Lake	144,387,000	6,466,691,000	6,611,078,000	153,859,000	6,764,938,000
Lassen	167,191,000	1,863,289,000	2,030,480,000	102,640,000	2,133,120,000
Los Angeles	15,824,533,000	1,153,186,234,000	1,169,010,767,000	46,585,757,000	1,215,596,524,000
Madera	641,182,000	11,231,908,000	11,873,090,000	540,738,000	12,413,828,000
Marin	493,633,000	60,850,197,000	61,343,830,000	1,353,830,000	62,697,660,000
Mariposa	64,654,000	2,005,202,000	2,069,856,000	37,713,000	2,107,569,000
Mendocino	261,168,000	9,886,676,000	10,147,843,000	345,371,000	10,493,215,000
Merced	521,191,000	17,444,403,000	17,965,594,000	1,425,272,000	19,390,866,000
Modoc	155,175,000	871,345,000	1,026,520,000	36,614,000	1,063,134,000
Mono	135,627,000	4,990,658,000	5,126,285,000	392,756,000	5,519,041,000
Monterey	1,104,642,000	51,241,153,000	52,345,794,000	2,118,366,000	54,464,161,000
Napa	289,711,000	29,467,357,000	29,757,068,000	1,278,933,000	31,036,001,000
Nevada	289,967,000	15,547,502,000	15,837,468,000	338,746,000	16,176,214,000
Orange	5,230,468,000	450,593,538,000	455,824,007,000	21,006,269,000	476,830,276,000
Placer	1,138,652,000	57,341,164,000	58,479,816,000	1,463,416,000	59,943,232,000
Plumas	493,639,000	3,155,531,000	3,649,169,000	95,651,000	3,744,820,000
Riverside	6,246,929,000	216,594,430,000	222,841,359,000	7,486,694,000	230,328,053,000
Sacramento	1,518,824,000	123,316,351,000	124,835,175,000	5,423,009,000	130,258,184,000
San Benito	129,807,000	6,003,971,000	6,133,778,000	357,715,000	6,491,493,000
San Bernardino	6,566,722,000	167,317,220,000	173,883,941,000	10,555,975,000	184,439,916,000
San Diego	10,877,890,000	404,699,218,000	415,577,108,000	14,843,177,000	430,420,285,000
San Francisco	2,721,120,000	169,001,854,000	171,722,975,000	10,734,859,000	182,457,834,000
San Joaquin	1,903,532,000	55,463,373,000	57,366,905,000	3,637,027,000	61,003,932,000
San Luis Obispo	2,915,511,000	41,667,747,000	44,583,257,000	1,171,484,000	45,754,741,000
San Mateo	1,549,077,000	156,966,133,000	158,515,210,000	9,004,774,000	167,519,984,000
Santa Barbara	925,196,000	65,603,486,000	66,528,682,000	5,374,476,000	71,903,158,000
Santa Clara	3,904,504,000	334,112,038,000	338,016,541,000	23,227,672,000	361,244,213,000
Santa Cruz	334,641,000	35,661,722,000	35,996,363,000	823,337,000	36,819,700,000
Shasta	842,175,000	14,090,489,000	14,932,664,000	885,609,000	15,818,273,000
Sierra	51,088,000	471,574,000	522,662,000	25,942,000	548,603,000
Siskiyou	298,574,000	3,909,271,000	4,207,845,000	227,917,000	4,435,762,000
Solano	944,140,000	41,266,702,000	42,210,842,000	2,890,442,000	45,101,284,000
Sonoma	827,481,000	69,756,360,000	70,583,841,000	2,478,509,000	73,062,351,000
Stanislaus	499,958,000	37,130,955,000	37,630,913,000	2,044,364,000	39,675,277,000
Sutter	340,629,000	7,465,452,000	7,806,081,000	558,215,000	8,364,296,000
Tehama	228,449,000	4,345,796,000	4,574,245,000	190,464,000	4,764,710,000
Trinity	31,322,000	1,311,677,000	1,343,000,000	33,125,000	1,376,125,000
Tulare	929,130,000	27,412,859,000	28,341,989,000	1,724,018,000	30,066,007,000
Tuolumne	167,602,000	5,973,670,000	6,141,272,000	191,479,000	6,332,751,000
Ventura	1,609,292,000	109,853,870,000	111,463,162,000	4,147,400,000	115,610,561,000
Yolo	529,608,000	20,759,450,000	21,289,058,000	1,256,399,000	22,545,457,000
Yuba	248,765,000	4,510,759,000	4,759,524,000	213,784,000	4,973,308,000
Totals	\$93,299,416,000	\$4,604,886,581,000	\$4,698,185,998,000	\$220,972,718,000	\$4,919,158,715,000

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

Table 10
Property Taxes

**NET a/ STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL
PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 2014-2015**

Footnotes

- a. Includes the value of the homeowners' exemption but excludes "all other" exemptions.
- b. All state-assessed property is on the secured roll.

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

City	County	Locally assessed value a/	State-assessed value b/
Adelanto	<i>San Bernardino</i>	\$1,658,033,000	\$10,000
Agoura Hills	<i>Los Angeles</i>	4,420,960,000	—
Alameda	<i>Alameda</i>	10,524,290,000	7,212,000
Albany	<i>Alameda</i>	2,168,724,000	—
Alhambra	<i>Los Angeles</i>	7,781,161,000	4,388,000
Aliso Viejo	<i>Orange</i>	8,440,740,000	—
Alturas	<i>Modoc</i>	132,833,000	407,000
Amador	<i>Amador</i>	22,864,000	—
American Canyon	<i>Napa</i>	2,384,026,000	42,000
Anaheim	<i>Orange</i>	38,402,354,000	468,000
Anderson	<i>Shasta</i>	591,129,000	—
Angels Camp	<i>Calaveras</i>	444,977,000	—
Antioch	<i>Contra Costa</i>	8,355,171,000	4,208,000
Apple Valley	<i>San Bernardino</i>	4,842,051,000	79,000
Arcadia	<i>Los Angeles</i>	12,808,678,000	—
Arcata	<i>Humboldt</i>	1,239,956,000	15,000
Arroyo Grande	<i>San Luis Obispo</i>	2,518,319,000	—
Artesia	<i>Los Angeles</i>	1,407,900,000	—
Arvin	<i>Kern</i>	409,114,000	20,000
Atascadero	<i>San Luis Obispo</i>	3,194,225,000	35,000
Atherton	<i>San Mateo</i>	8,068,565,000	—
Atwater	<i>Merced</i>	1,284,309,000	91,000
Auburn	<i>Placer</i>	1,686,928,000	6,580,000
Avalon	<i>Los Angeles</i>	746,092,000	—
Avenal	<i>Kings</i>	247,529,000	1,650,000
Azusa	<i>Los Angeles</i>	3,680,249,000	11,000
Bakersfield	<i>Kern</i>	24,600,814,000	3,698,000
Baldwin Park	<i>Los Angeles</i>	4,039,169,000	—
Banning	<i>Riverside</i>	1,824,863,000	71,000
Barstow	<i>San Bernardino</i>	1,155,123,000	562,000
Beaumont	<i>Riverside</i>	3,350,867,000	54,000
Bell	<i>Los Angeles</i>	1,533,316,000	265,000
Bell Gardens	<i>Los Angeles</i>	1,522,576,000	460,000
Bellflower	<i>Los Angeles</i>	4,555,718,000	—
Belmont	<i>San Mateo</i>	5,393,462,000	94,000
Belvedere	<i>Marin</i>	1,749,678,000	—
Benicia	<i>Solano</i>	5,125,323,000	1,132,000
Berkeley	<i>Alameda</i>	14,891,215,000	631,000
Beverly Hills	<i>Los Angeles</i>	25,469,418,000	—
Big Bear Lake	<i>San Bernardino</i>	3,005,897,000	786,000
Biggs	<i>Butte</i>	87,964,000	4,000
Bishop	<i>Inyo</i>	449,048,000	—
Blue Lake	<i>Humboldt</i>	92,274,000	—
Blythe	<i>Riverside</i>	637,252,000	441,689,000
Bradbury	<i>Los Angeles</i>	601,142,000	—
Brawley	<i>Imperial</i>	1,085,474,000	558,000
Brea	<i>Orange</i>	8,026,908,000	573,000

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

City	County	Locally assessed value a/	State-assessed value b/
Brentwood	<i>Contra Costa</i>	7,049,854,000	1,105,000
Brisbane	<i>San Mateo</i>	1,692,635,000	2,059,000
Buellton	<i>Santa Barbara</i>	772,265,000	—
Buena Park	<i>Orange</i>	8,313,496,000	152,000
Burbank	<i>Los Angeles</i>	19,715,114,000	1,684,000
Burlingame	<i>San Mateo</i>	8,442,898,000	2,560,000
Calabasas	<i>Los Angeles</i>	7,250,729,000	—
Callexico	<i>Imperial</i>	1,430,880,000	820,000
California City	<i>Kern</i>	753,797,000	32,000
Calimesa	<i>Riverside</i>	653,515,000	—
Calipatria	<i>Imperial</i>	95,788,000	106,000
Calistoga	<i>Napa</i>	741,509,000	—
Camarillo	<i>Ventura</i>	11,058,212,000	562,000
Campbell	<i>Santa Clara</i>	7,696,323,000	172,000
Canyon Lake	<i>Riverside</i>	1,519,032,000	—
Capitola	<i>Santa Cruz</i>	1,990,180,000	84,000
Carlsbad	<i>San Diego</i>	26,445,429,000	99,891,000
Carmel	<i>Monterey</i>	3,336,666,000	—
Carpinteria	<i>Santa Barbara</i>	1,970,031,000	—
Carson	<i>Los Angeles</i>	13,480,321,000	4,641,000
Cathedral City	<i>Riverside</i>	3,742,827,000	—
Ceres	<i>Stanislaus</i>	2,515,537,000	337,000
Cerritos	<i>Los Angeles</i>	8,073,729,000	2,598,000
Chico	<i>Butte</i>	7,424,267,000	766,000
Chino	<i>San Bernardino</i>	9,938,220,000	457,000
Chino Hills	<i>San Bernardino</i>	9,956,263,000	—
Chowchilla	<i>Madera</i>	718,363,000	1,176,000
Chula Vista	<i>San Diego</i>	23,100,942,000	183,000
Citrus Heights	<i>Sacramento</i>	5,860,103,000	—
Claremont	<i>Los Angeles</i>	4,218,606,000	—
Clayton	<i>Contra Costa</i>	1,866,377,000	—
Clearlake	<i>Lake</i>	735,556,000	284,000
Cloverdale	<i>Sonoma</i>	878,066,000	—
Clovis	<i>Fresno</i>	8,361,943,000	1,263,000
Coachella	<i>Riverside</i>	1,470,631,000	602,000
Coalinga	<i>Fresno</i>	470,800,000	667,000
Colfax	<i>Placer</i>	168,924,000	2,111,000
Colma	<i>San Mateo</i>	614,092,000	542,000
Colton	<i>San Bernardino</i>	2,788,570,000	4,544,000
Colusa	<i>Colusa</i>	262,527,000	—
Commerce	<i>Los Angeles</i>	4,586,305,000	4,323,000
Compton	<i>Los Angeles</i>	5,252,241,000	297,000
Concord	<i>Contra Costa</i>	13,056,721,000	454,000
Corcoran	<i>Kings</i>	366,066,000	16,000
Corning	<i>Tehama</i>	357,733,000	75,000
Corona	<i>Riverside</i>	17,297,855,000	1,410,000
Coronado	<i>San Diego</i>	7,318,664,000	—

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

City	County	Locally assessed value a/	State-assessed value b/
Corte Madera	<i>Marin</i>	2,679,630,000	1,042,000
Costa Mesa	<i>Orange</i>	15,719,138,000	—
Cotati	<i>Sonoma</i>	889,516,000	—
Covina	<i>Los Angeles</i>	4,527,263,000	402,000
Crescent City	<i>Del Norte</i>	281,807,000	—
Cudahy	<i>Los Angeles</i>	708,323,000	68,000
Culver City	<i>Los Angeles</i>	8,461,542,000	385,000
Cupertino	<i>Santa Clara</i>	17,099,021,000	—
Cypress	<i>Orange</i>	6,104,218,000	1,371,000
Daly City	<i>San Mateo</i>	9,765,859,000	—
Dana Point	<i>Orange</i>	9,784,340,000	520,000
Danville	<i>Contra Costa</i>	10,523,728,000	—
Davis	<i>Yolo</i>	6,978,906,000	—
Del Mar	<i>San Diego</i>	2,987,080,000	—
Del Rey Oaks	<i>Monterey</i>	243,667,000	—
Delano	<i>Kern</i>	1,602,337,000	435,000
Desert Hot Springs	<i>Riverside</i>	1,331,666,000	109,000
Diamond Bar	<i>Los Angeles</i>	8,188,945,000	—
Dinuba	<i>Tulare</i>	985,609,000	224,000
Dixon	<i>Solano</i>	1,771,956,000	127,000
Dorris	<i>Siskiyou</i>	25,179,000	33,000
Dos Palos	<i>Merced</i>	161,477,000	160,000
Downey	<i>Los Angeles</i>	9,525,054,000	560,000
Duarte	<i>Los Angeles</i>	1,964,867,000	1,027,000
Dublin	<i>Alameda</i>	11,113,791,000	205,000
Dunsmuir	<i>Siskiyou</i>	110,041,000	179,000
East Palo Alto	<i>San Mateo</i>	2,145,320,000	—
Eastvale	<i>Riverside</i>	7,591,351,000	736,000
El Cajon	<i>San Diego</i>	7,678,515,000	531,000
El Centro	<i>Imperial</i>	2,230,795,000	2,788,000
El Cerrito	<i>Contra Costa</i>	3,264,235,000	—
El Monte	<i>Los Angeles</i>	6,343,943,000	1,882,000
El Segundo	<i>Los Angeles</i>	10,025,144,000	13,289,000
Elk Grove	<i>Sacramento</i>	16,177,428,000	1,707,000
Emeryville	<i>Alameda</i>	4,221,026,000	74,000
Encinitas	<i>San Diego</i>	12,873,410,000	—
Escalon	<i>San Joaquin</i>	631,457,000	499,000
Escondido	<i>San Diego</i>	12,736,894,000	211,077,000
Etna	<i>Siskiyou</i>	41,395,000	57,000
Eureka	<i>Humboldt</i>	2,118,757,000	959,000
Exeter	<i>Tulare</i>	492,357,000	72,000
Fairfax	<i>Marin</i>	1,192,441,000	—
Fairfield	<i>Solano</i>	10,960,718,000	24,229,000
Farmersville	<i>Tulare</i>	263,365,000	—
Ferndale	<i>Humboldt</i>	150,987,000	—
Fillmore	<i>Ventura</i>	980,370,000	—
Firebaugh	<i>Fresno</i>	282,133,000	209,000

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

City	County	Locally assessed value a/	State-assessed value b/
Folsom	<i>Sacramento</i>	11,101,501,000	122,000
Fontana	<i>San Bernardino</i>	15,224,465,000	—
Fort Bragg	<i>Mendocino</i>	622,728,000	543,000
Fort Jones	<i>Siskiyou</i>	39,288,000	132,000
Fortuna	<i>Humboldt</i>	906,210,000	—
Foster City	<i>San Mateo</i>	7,814,046,000	—
Fountain Valley	<i>Orange</i>	7,994,583,000	—
Fowler	<i>Fresno</i>	417,353,000	—
Fremont	<i>Alameda</i>	38,069,019,000	52,259,000
Fresno	<i>Fresno</i>	30,074,031,000	9,519,000
Fullerton	<i>Orange</i>	16,564,506,000	161,000
Galt	<i>Sacramento</i>	1,582,810,000	498,000
Garden Grove	<i>Orange</i>	13,643,859,000	2,138,000
Gardena	<i>Los Angeles</i>	5,166,882,000	3,448,000
Gilroy	<i>Santa Clara</i>	6,661,693,000	52,531,000
Glendale	<i>Los Angeles</i>	25,784,747,000	—
Glendora	<i>Los Angeles</i>	5,963,444,000	—
Goleta	<i>Santa Barbara</i>	5,425,173,000	1,482,000
Gonzales	<i>Monterey</i>	465,300,000	—
Grand Terrace	<i>San Bernardino</i>	833,059,000	916,000
Grass Valley	<i>Nevada</i>	1,431,225,000	—
Greenfield	<i>Monterey</i>	563,513,000	—
Gridley	<i>Butte</i>	342,097,000	59,000
Grover Beach	<i>San Luis Obispo</i>	1,392,378,000	351,000
Guadalupe	<i>Santa Barbara</i>	287,890,000	67,000
Gustine	<i>Merced</i>	290,797,000	429,000
Half Moon Bay	<i>San Mateo</i>	2,497,508,000	—
Hanford	<i>Kings</i>	3,181,128,000	40,779,000
Hawaiian Gardens	<i>Los Angeles</i>	695,542,000	30,000
Hawthorne	<i>Los Angeles</i>	6,206,085,000	2,150,000
Hayward	<i>Alameda</i>	17,147,812,000	498,062,000
Healdsburg	<i>Sonoma</i>	1,977,009,000	—
Hemet	<i>Riverside</i>	4,721,797,000	—
Hercules	<i>Contra Costa</i>	2,898,613,000	12,000
Hermosa Beach	<i>Los Angeles</i>	5,710,647,000	399,000
Hesperia	<i>San Bernardino</i>	4,726,067,000	232,000
Hidden Hills	<i>Los Angeles</i>	1,318,253,000	—
Highland	<i>San Bernardino</i>	2,966,548,000	19,000
Hillsborough	<i>San Mateo</i>	7,839,848,000	—
Hollister	<i>San Benito</i>	2,888,579,000	77,000
Holtville	<i>Imperial</i>	189,971,000	32,000
Hughson	<i>Stanislaus</i>	473,202,000	25,000
Huntington Beach	<i>Orange</i>	33,015,156,000	74,100,000
Huntington Park	<i>Los Angeles</i>	2,506,055,000	494,000
Huron	<i>Fresno</i>	102,074,000	904,000
Imperial	<i>Imperial</i>	893,859,000	1,296,000
Imperial Beach	<i>San Diego</i>	1,561,521,000	—

Table 11

Property Taxes

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City	County	Locally assessed value a/	State-assessed value b/
Indian Wells	<i>Riverside</i>	5,031,576,000	—
Indio	<i>Riverside</i>	6,735,669,000	747,000
Industry	<i>Los Angeles</i>	7,045,151,000	509,446,000
Inglewood	<i>Los Angeles</i>	7,189,627,000	25,000
Ione	<i>Amador</i>	323,932,000	26,000
Irvine	<i>Orange</i>	55,694,220,000	1,639,000
Irwindale	<i>Los Angeles</i>	2,178,224,000	7,428,000
Isleton	<i>Sacramento</i>	48,734,000	—
Jackson	<i>Amador</i>	434,759,000	—
Jurupa Valley	<i>Riverside</i>	7,360,825,000	8,155,000
Kerman	<i>Fresno</i>	597,039,000	295,000
King City	<i>Monterey</i>	706,521,000	136,000
Kingsburg	<i>Fresno</i>	732,719,000	134,000
La Canada-Flintridge	<i>Los Angeles</i>	6,450,808,000	—
La Habra	<i>Orange</i>	5,323,222,000	406,000
La Habra Heights	<i>Los Angeles</i>	1,265,292,000	423,000
La Mesa	<i>San Diego</i>	5,569,765,000	—
La Mirada	<i>Los Angeles</i>	5,554,155,000	619,000
La Palma	<i>Orange</i>	1,829,353,000	—
La Puente	<i>Los Angeles</i>	1,873,732,000	—
La Quinta	<i>Riverside</i>	11,418,600,000	—
La Verne	<i>Los Angeles</i>	3,609,370,000	5,000
Lafayette	<i>Contra Costa</i>	6,473,795,000	991,000
Laguna Beach	<i>Orange</i>	11,927,328,000	—
Laguna Hills	<i>Orange</i>	5,961,947,000	—
Laguna Niguel	<i>Orange</i>	13,270,887,000	—
Laguna Woods	<i>Orange</i>	2,424,736,000	—
Lake Elsinore	<i>Riverside</i>	4,536,899,000	2,000
Lake Forest	<i>Orange</i>	11,920,001,000	—
Lakeport	<i>Lake</i>	467,768,000	—
Lakewood	<i>Los Angeles</i>	7,899,236,000	258,000
Lancaster	<i>Los Angeles</i>	9,461,598,000	2,486,000
Larkspur	<i>Marin</i>	3,238,123,000	111,000
Lathrop	<i>San Joaquin</i>	2,157,529,000	5,070,000
Lawndale	<i>Los Angeles</i>	1,954,619,000	—
Lemon Grove	<i>San Diego</i>	1,723,106,000	186,000
Lemoore	<i>Kings</i>	1,691,511,000	685,000
Lincoln	<i>Placer</i>	6,302,478,000	197,000
Lindsay	<i>Tulare</i>	373,203,000	585,000
Live Oak	<i>Sutter</i>	320,903,000	2,000
Livermore	<i>Alameda</i>	14,755,471,000	15,920,000
Livingston	<i>Merced</i>	664,260,000	228,000
Lodi	<i>San Joaquin</i>	5,149,176,000	3,490,000
Loma Linda	<i>San Bernardino</i>	1,720,034,000	14,000
Lomita	<i>Los Angeles</i>	1,942,098,000	—
Lompoc	<i>Santa Barbara</i>	2,326,494,000	22,000
Long Beach	<i>Los Angeles</i>	48,868,416,000	841,683,000

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ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

City	County	Locally assessed value a/	State-assessed value b/
Loomis	<i>Placer</i>	823,358,000	4,633,000
Los Alamitos	<i>Orange</i>	1,778,540,000	222,000
Los Altos	<i>Santa Clara</i>	11,894,742,000	—
Los Altos Hills	<i>Santa Clara</i>	6,209,603,000	—
Los Angeles	<i>Los Angeles</i>	466,931,125,000	34,621,000
Los Banos	<i>Merced</i>	2,124,093,000	3,167,000
Los Gatos	<i>Santa Clara</i>	9,994,096,000	1,017,000
Loyalton	<i>Sierra</i>	24,299,000	—
Lynwood	<i>Los Angeles</i>	2,784,834,000	—
Madera	<i>Madera</i>	2,580,208,000	744,000
Malibu	<i>Los Angeles</i>	12,876,085,000	—
Mammoth Lakes	<i>Mono</i>	3,923,006,000	—
Manhattan Beach	<i>Los Angeles</i>	14,196,903,000	—
Manteca	<i>San Joaquin</i>	5,744,143,000	1,346,000
Maricopa	<i>Kern</i>	26,273,000	11,000
Marina	<i>Monterey</i>	1,574,138,000	—
Martinez	<i>Contra Costa</i>	4,802,175,000	225,000
Marysville	<i>Yuba</i>	590,941,000	1,351,000
Maywood	<i>Los Angeles</i>	872,310,000	—
McFarland	<i>Kern</i>	323,611,000	—
Mendota	<i>Fresno</i>	188,735,000	1,371,000
Menifee	<i>Riverside</i>	7,060,083,000	346,628,000
Menlo Park	<i>San Mateo</i>	12,055,299,000	843,000
Merced	<i>Merced</i>	4,273,110,000	790,000
Mill Valley	<i>Marin</i>	4,541,261,000	—
Millbrae	<i>San Mateo</i>	4,374,272,000	—
Milpitas	<i>Santa Clara</i>	14,058,887,000	1,937,000
Mission Viejo	<i>Orange</i>	14,533,544,000	2,418,000
Modesto	<i>Stanislaus</i>	13,448,728,000	2,081,000
Monrovia	<i>Los Angeles</i>	4,589,755,000	—
Montague	<i>Siskiyou</i>	59,378,000	40,000
Montclair	<i>San Bernardino</i>	2,719,865,000	4,000
Monte Sereno	<i>Santa Clara</i>	1,721,917,000	—
Montebello	<i>Los Angeles</i>	5,157,049,000	41,703,000
Monterey	<i>Monterey</i>	4,705,624,000	—
Monterey Park	<i>Los Angeles</i>	6,315,574,000	—
Moorpark	<i>Ventura</i>	5,119,536,000	343,000
Moraga	<i>Contra Costa</i>	3,407,920,000	124,000
Moreno Valley	<i>Riverside</i>	12,205,938,000	24,000
Morgan Hill	<i>Santa Clara</i>	7,217,340,000	452,000
Morro Bay	<i>San Luis Obispo</i>	1,993,712,000	17,497,000
Mount Shasta	<i>Siskiyou</i>	336,350,000	266,000
Mountain View	<i>Santa Clara</i>	20,026,749,000	26,000
Murrieta	<i>Riverside</i>	11,091,926,000	137,000
Napa	<i>Napa</i>	9,787,994,000	417,000
National City	<i>San Diego</i>	3,363,571,000	5,224,000
Needles	<i>San Bernardino</i>	305,331,000	215,000

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City	County	Locally assessed value a/	State-assessed value b/
Nevada City	<i>Nevada</i>	496,647,000	—
Newark	<i>Alameda</i>	6,524,195,000	371,000
Newman	<i>Stanislaus</i>	518,415,000	—
Newport Beach	<i>Orange</i>	44,729,156,000	53,000
Norco	<i>Riverside</i>	2,746,933,000	418,000
Norwalk	<i>Los Angeles</i>	6,327,968,000	3,740,000
Novato	<i>Marin</i>	9,015,314,000	799,000
Oakdale	<i>Stanislaus</i>	1,762,396,000	58,000
Oakland	<i>Alameda</i>	44,186,955,000	26,071,000
Oakley	<i>Contra Costa</i>	3,156,175,000	5,142,000
Oceanside	<i>San Diego</i>	18,791,580,000	—
Ojai	<i>Ventura</i>	1,296,123,000	141,000
Ontario	<i>San Bernardino</i>	19,980,230,000	14,879,000
Orange	<i>Orange</i>	17,948,296,000	1,058,000
Orange Cove	<i>Fresno</i>	172,479,000	70,000
Orinda	<i>Contra Costa</i>	5,387,051,000	—
Orland	<i>Glenn</i>	366,449,000	467,000
Oroville	<i>Butte</i>	1,062,246,000	2,179,000
Oxnard	<i>Ventura</i>	16,699,350,000	141,024,000
Pacific Grove	<i>Monterey</i>	2,741,392,000	586,000
Pacifica	<i>San Mateo</i>	4,932,568,000	—
Palm Desert	<i>Riverside</i>	13,086,963,000	—
Palm Springs	<i>Riverside</i>	9,929,118,000	46,656,000
Palmdale	<i>Los Angeles</i>	10,131,464,000	963,000
Palo Alto	<i>Santa Clara</i>	27,243,795,000	2,573,000
Palos Verdes Estates	<i>Los Angeles</i>	6,066,772,000	—
Paradise	<i>Butte</i>	1,937,131,000	680,000
Paramount	<i>Los Angeles</i>	3,363,331,000	1,000
Parlier	<i>Fresno</i>	334,823,000	—
Pasadena	<i>Los Angeles</i>	24,364,931,000	133,000
Paso Robles	<i>San Luis Obispo</i>	3,959,078,000	162,000
Patterson	<i>Stanislaus</i>	1,559,197,000	477,000
Perris	<i>Riverside</i>	4,383,822,000	237,000
Petaluma	<i>Sonoma</i>	8,236,204,000	—
Pico Rivera	<i>Los Angeles</i>	4,248,252,000	1,192,000
Piedmont	<i>Alameda</i>	3,552,420,000	—
Pinole	<i>Contra Costa</i>	1,973,894,000	594,000
Pismo Beach	<i>San Luis Obispo</i>	2,600,485,000	58,000
Pittsburg	<i>Contra Costa</i>	5,811,068,000	242,152,000
Placentia	<i>Orange</i>	5,519,085,000	293,000
Placerville	<i>El Dorado</i>	922,813,000	2,916,000
Pleasant Hill	<i>Contra Costa</i>	4,982,119,000	—
Pleasanton	<i>Alameda</i>	18,767,472,000	1,399,000
Plymouth	<i>Amador</i>	74,078,000	—
Point Arena	<i>Mendocino</i>	43,867,000	—
Pomona	<i>Los Angeles</i>	9,329,222,000	374,000
Port Hueneme	<i>Ventura</i>	1,631,898,000	—

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City	County	Locally assessed value a/	State-assessed value b/
Porterville	<i>Tulare</i>	2,331,120,000	2,192,000
Portola	<i>Plumas</i>	109,281,000	539,000
Portola Valley	<i>San Mateo</i>	2,809,546,000	—
Poway	<i>San Diego</i>	8,988,044,000	—
Rancho Cordova	<i>Sacramento</i>	6,792,578,000	175,000
Rancho Cucamonga	<i>San Bernardino</i>	21,615,852,000	22,485,000
Rancho Mirage	<i>Riverside</i>	7,641,805,000	1,207,000
Rancho Palos Verdes	<i>Los Angeles</i>	10,751,725,000	448,000
Rancho Santa Margarita	<i>Orange</i>	7,231,630,000	—
Red Bluff	<i>Tehama</i>	763,513,000	1,318,000
Redding	<i>Shasta</i>	7,478,289,000	1,791,000
Redlands	<i>San Bernardino</i>	7,393,941,000	573,038,000
Redondo Beach	<i>Los Angeles</i>	13,488,045,000	129,600,000
Redwood City	<i>San Mateo</i>	17,194,652,000	1,467,000
Reedley	<i>Fresno</i>	997,228,000	337,000
Rialto	<i>San Bernardino</i>	6,463,214,000	769,000
Richmond	<i>Contra Costa</i>	11,836,861,000	5,339,000
Ridgecrest	<i>Kern</i>	1,445,874,000	90,000
Rio Dell	<i>Humboldt</i>	165,210,000	—
Rio Vista	<i>Solano</i>	1,035,973,000	—
Ripon	<i>San Joaquin</i>	1,653,883,000	—
Riverbank	<i>Stanislaus</i>	1,415,863,000	466,000
Riverside	<i>Riverside</i>	24,631,399,000	645,000
Rocklin	<i>Placer</i>	7,264,042,000	9,515,000
Rohnert Park	<i>Sonoma</i>	4,068,552,000	1,705,000
Rolling Hills	<i>Los Angeles</i>	1,369,796,000	—
Rolling Hills Estates	<i>Los Angeles</i>	2,811,272,000	—
Rosemead	<i>Los Angeles</i>	3,877,526,000	1,902,000
Roseville	<i>Placer</i>	17,329,093,000	4,618,000
Ross	<i>Marin</i>	1,614,580,000	—
Sacramento	<i>Sacramento</i>	39,575,593,000	18,173,000
St. Helena	<i>Napa</i>	1,959,673,000	39,000
Salinas	<i>Monterey</i>	9,352,238,000	3,935,000
San Anselmo	<i>Marin</i>	2,684,018,000	—
San Bernardino	<i>San Bernardino</i>	11,298,820,000	2,744,000
San Bruno	<i>San Mateo</i>	6,043,865,000	3,538,000
San Carlos	<i>San Mateo</i>	8,023,378,000	7,000
San Clemente	<i>Orange</i>	13,666,851,000	—
San Diego	<i>San Diego</i>	197,499,044,000	60,108,000
San Dimas	<i>Los Angeles</i>	4,520,603,000	959,000
San Fernando	<i>Los Angeles</i>	1,632,390,000	22,000
San Francisco	<i>San Francisco</i>	179,736,713,000	32,844,000
San Gabriel	<i>Los Angeles</i>	4,277,534,000	—
San Jacinto	<i>Riverside</i>	2,355,489,000	—
San Joaquin	<i>Fresno</i>	85,819,000	—
San Jose	<i>Santa Clara</i>	140,966,340,000	—
San Juan Bautista	<i>San Benito</i>	147,517,000	—

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City	County	Locally assessed value a/	State-assessed value b/
San Juan Capistrano	Orange	6,443,224,000	2,000
San Leandro	Alameda	10,522,675,000	1,724,000
San Luis Obispo	San Luis Obispo	6,803,492,000	5,032,000
San Marcos	San Diego	10,085,913,000	—
San Marino	Los Angeles	5,205,017,000	—
San Mateo	San Mateo	19,483,768,000	748,000
San Pablo	Contra Costa	1,385,537,000	—
San Rafael	Marin	10,891,247,000	5,246,000
San Ramon	Contra Costa	16,917,550,000	1,105,000
Sand City	Monterey	237,577,000	451,000
Sanger	Fresno	970,320,000	185,000
Santa Ana	Orange	22,075,383,000	2,590,000
Santa Barbara	Santa Barbara	16,658,172,000	—
Santa Clara	Santa Clara	28,754,714,000	4,183,000
Santa Clarita	Los Angeles	26,108,246,000	3,697,000
Santa Cruz	Santa Cruz	7,726,304,000	—
Santa Fe Springs	Los Angeles	6,752,073,000	2,440,000
Santa Maria	Santa Barbara	6,911,909,000	—
Santa Monica	Los Angeles	29,045,599,000	742,000
Santa Paula	Ventura	1,824,378,000	—
Santa Rosa	Sonoma	19,652,558,000	3,101,000
Santee	San Diego	4,881,490,000	—
Saratoga	Santa Clara	12,133,048,000	—
Sausalito	Marin	2,904,291,000	—
Scotts Valley	Santa Cruz	2,199,360,000	—
Seal Beach	Orange	4,890,815,000	—
Seaside	Monterey	1,947,851,000	—
Sebastopol	Sonoma	1,064,113,000	—
Selma	Fresno	951,408,000	458,000
Shafter	Kern	1,254,513,000	1,427,000
Shasta Lake	Shasta	637,734,000	—
Sierra Madre	Los Angeles	1,875,851,000	—
Signal Hill	Los Angeles	2,282,249,000	—
Simi Valley	Ventura	15,906,338,000	2,323,000
Solana Beach	San Diego	3,982,275,000	—
Soledad	Monterey	740,021,000	2,025,000
Solvang	Santa Barbara	1,020,408,000	—
Sonoma	Sonoma	2,288,321,000	33,000
Sonora	Tuolumne	514,317,000	13,000
South El Monte	Los Angeles	1,907,864,000	—
South Gate	Los Angeles	4,953,107,000	419,000
South Lake Tahoe	El Dorado	3,921,651,000	—
South Pasadena	Los Angeles	3,861,023,000	—
South San Francisco	San Mateo	14,882,722,000	12,682,000
Stanton	Orange	2,297,508,000	684,000
Stockton	San Joaquin	18,646,989,000	6,209,000
Suisun	Solano	1,932,087,000	65,000

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City	County	Locally assessed value a/	State-assessed value b/
Sunnyvale	<i>Santa Clara</i>	31,430,036,000	—
Susanville	<i>Lassen</i>	549,862,000	42,000
Sutter Creek	<i>Amador</i>	289,864,000	—
Taft	<i>Kern</i>	361,234,000	266,000
Tehachapi	<i>Kern</i>	600,663,000	396,000
Tehama	<i>Tehama</i>	19,239,000	29,000
Temecula	<i>Riverside</i>	13,364,856,000	4,000
Temple City	<i>Los Angeles</i>	4,098,013,000	252,000
Thousand Oaks	<i>Ventura</i>	25,495,787,000	—
Tiburon	<i>Marin</i>	4,427,352,000	—
Torrance	<i>Los Angeles</i>	26,103,636,000	122,000
Tracy	<i>San Joaquin</i>	8,488,741,000	12,164,000
Trinidad	<i>Humboldt</i>	81,338,000	—
Truckee	<i>Nevada</i>	5,308,855,000	2,140,000
Tulare	<i>Tulare</i>	3,730,115,000	2,860,000
Tulelake	<i>Siskiyou</i>	22,883,000	9,000
Turlock	<i>Stanislaus</i>	5,102,746,000	403,000
Tustin	<i>Orange</i>	10,292,805,000	348,000
Twentynine Palms	<i>San Bernardino</i>	823,362,000	253,000
Ukiah	<i>Mendocino</i>	1,294,490,000	—
Union City	<i>Alameda</i>	8,419,392,000	2,365,000
Upland	<i>San Bernardino</i>	7,696,825,000	70,000
Vacaville	<i>Solano</i>	10,316,452,000	240,000
Vallejo	<i>Solano</i>	8,356,496,000	246,000
Ventura	<i>Ventura</i>	13,246,767,000	439,000
Vernon	<i>Los Angeles</i>	4,272,260,000	79,281,000
Victorville	<i>San Bernardino</i>	7,087,663,000	180,492,000
Villa Park	<i>Orange</i>	1,527,255,000	27,000
Visalia	<i>Tulare</i>	9,408,303,000	1,356,000
Vista	<i>San Diego</i>	9,207,427,000	13,000
Walnut	<i>Los Angeles</i>	4,590,041,000	168,000
Walnut Creek	<i>Contra Costa</i>	14,204,322,000	—
Wasco	<i>Kern</i>	614,610,000	724,000
Waterford	<i>Stanislaus</i>	360,036,000	—
Watsonville	<i>Santa Cruz</i>	3,446,635,000	31,000
Weed	<i>Siskiyou</i>	210,718,000	48,000
West Covina	<i>Los Angeles</i>	9,577,968,000	—
West Hollywood	<i>Los Angeles</i>	8,775,938,000	—
West Sacramento	<i>Yolo</i>	5,702,223,000	1,947,000
Westlake Village	<i>Los Angeles</i>	3,001,587,000	—
Westminster	<i>Orange</i>	7,628,669,000	456,000
Westmorland	<i>Imperial</i>	42,589,000	—
Wheatland	<i>Yuba</i>	189,458,000	148,000
Whittier	<i>Los Angeles</i>	7,979,273,000	1,176,000
Wildomar	<i>Riverside</i>	2,616,360,000	130,000
Williams	<i>Colusa</i>	281,510,000	—
Willits	<i>Mendocino</i>	378,220,000	220,000

Table 11
Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

City	County	Locally assessed value a/	State-assessed value b/
Willows	<i>Glenn</i>	281,300,000	1,005,000
Windsor	<i>Sonoma</i>	3,426,672,000	—
Winters	<i>Yolo</i>	462,394,000	4,000
Woodlake	<i>Tulare</i>	185,098,000	94,000
Woodland	<i>Yolo</i>	4,796,750,000	620,000
Woodside	<i>San Mateo</i>	4,988,896,000	—
Yorba Linda	<i>Orange</i>	12,668,130,000	—
Yountville	<i>Napa</i>	610,851,000	—
Yreka	<i>Siskiyou</i>	568,333,000	101,000
Yuba City	<i>Sutter</i>	4,460,010,000	4,822,000
Yucaipa	<i>San Bernardino</i>	3,701,113,000	—
Yucca Valley	<i>San Bernardino</i>	1,431,184,000	—
GRAND TOTAL		\$3,976,055,100,000	\$5,224,302,000

Table 11

Property Taxes

ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2014-2015

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

Footnotes

- a. Locally assessed 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.
- b. Includes railroads, non-unitary property, and certain unitary properties allocated by specific tax rate area. All other state-assessed values are allocated to the countywide tax rate area.

Table 12
Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
BY TYPE OF COMPANY, 2014-2015

Type of company	Assessed value
UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph	
Local exchange carriers	\$9,529,990,000
Interexchange carriers	3,900,875,000
Wireless carriers a/	7,328,486,000
Subtotal	\$20,759,351,000
Gas,electric, and water	\$59,442,957,000
Electric generation facilities	8,558,369,000
Intercounty pipelines, flumes, canals, ditches and aqueducts	1,233,552,000
Railcar maintenance facilities	16,396,000
Railroads	3,288,792,000
Total	\$93,299,416,000
UNDER PRIVATE RAILROAD CAR TAX LAW	
Private railroad cars	\$806,687,000
Grand total	\$94,106,104,000

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

Table 12
Property Taxes

**ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION,
BY TYPE OF COMPANY, 2014-2015**

Footnote

a. Effective January 1, 2012, radio-telephone paging carriers are included in wireless carriers.

Table 13

Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2014-2015

Name of company	Assessed value
Telephone and Telegraph Companies	
AT&T Communications	\$627,805,000
AT&T Mobility LLC	2,685,335,000
Crown Castle NG West, Inc.	121,500,000
CVIN LLC	116,682,000
Level 3 Communications, LLC	380,053,000
MCI Communications Services, Inc.	402,101,000
MCI Metro Access Transmission Services, LLC	126,600,000
Pacific Bell Telephone Company	6,232,441,000
Qwest Communications Company LLC	169,100,000
Sprint Communications Company, LP	177,614,000
Sprint Telephony PCS, LP	1,068,609,000
Sunesys, LLC	123,300,000
SureWest Broadband	140,821,000
SureWest Telephone	174,415,000
TelePacific Communications, formerly U.S. TelePacific Corporation	138,378,000
T-Mobile	1,258,464,000
tw telecom of california lp	176,900,000
Verizon California, Inc.	2,811,575,000
Verizon Online LLC	103,300,000
Verizon Wireless, formerly Cellco Partnership	1,150,389,000
Verizon Wireless, formerly Los Angeles SMSA LP	869,217,000
Zayo Group, LLC	185,420,000
245 companies with an assessed value of less than \$100,000,000 each	1,519,334,000
Total for telephone and telegraph companies a/	\$20,759,351,000
Gas, Electric and Water Companies	
DATC Path 15, LLC, formerly Atlantic Path 15, LLC	\$115,700,000
Gill Ranch Storage, LLC	133,600,000
Golden State Water Company	692,569,000
Kern River Gas Transmission Company	237,900,000
Liberty Utilities (CalPeco Electric), LLC	155,729,000
Lodi Gas Storage, LLC	170,200,000
North Baja Pipeline, LLC	73,600,000
Pacific Gas & Electric Company	24,843,009,000
PacifiCorp	218,059,000
Plumas-Sierra Rural Electric Cooperative	69,223,000
San Diego Gas & Electric Company	7,461,472,000
Sierra Pacific Power Company	84,726,000
Southern California Edison Company	19,949,599,000
Southern California Gas Company	4,012,094,000
Southwest Gas Corporation	222,600,000
Trans Bay Cable LLC	525,100,000
Tuscarora Gas Transmission Company	61,229,000
Wild Goose Storage, LLC	209,831,000
14 companies with an assessed value of less than \$60,000,000 each	206,717,000
Total for gas, electric, and water companies	\$59,442,957,000

Table 13

Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2014-2015

Name of company	Assessed value
Electric Generation Facilities	
AES Alamitos, LLC	\$187,100,000
AES Huntington Beach, LLC	74,100,000
AES Redondo Beach, LLC	129,600,000
Bicent (California) Malburg, LLC	74,500,000
Blythe Energy, Inc.	442,200,000
Cabrillo Power I LLC	99,891,000
CCFC Sutter Energy, LLC, formerly Calpine Construction Finance Company, LP	99,919,000
CPV Sentinel, LLC	762,121,000
Delta Energy Center, LLC	241,133,000
Dynegy Moss Landing, LLC	357,781,000
EI Segundo Energy Center LLC	578,100,000
Elk Hills Power, LLC	263,396,000
GWF Energy, LLC - Tracy	208,700,000
High Desert Power Trust	179,863,000
Inland Empire Energy Center, LLC	346,600,000
La Paloma Generating Company, LLC	272,406,000
Long Beach Generation LLC	61,900,000
Los Esteros Critical Energy Facility, LLC	293,300,000
Mariposa Energy, LLC	164,900,000
Metcalf Energy Center, LLC	181,012,000
Midway Peaking, LLC, formerly Starwood Power-Midway, LLC	70,800,000
NRG California South LP- Ormond Beach, formerly GenOn Energy West, LP-Ormond Beach	102,374,000
NRG Delta LLC, formerly GenOn Delta, LLC	70,200,000
NRG Marsh Landing LLC, formerly GenOn Marsh Landing, LLC	754,102,000
Orange Grove Energy, LP	67,900,000
Otay Mesa Generating Company, LLC	284,160,000
Panoche Energy Center, LLC	327,900,000
Pastoria Energy Facility, LLC	343,405,000
Russell City Energy Company, LLC	502,100,000
Sunrise Power Company, LLC	124,668,000
Walnut Creek Energy, LLC	508,400,000
21 facilities with an assessed value of less than \$60,000,000 each	383,838,000
Total for electric generation facilities	\$8,558,369,000
Intercounty Pipelines, Flumes, Canals, Ditches, and Aqueducts b/	
CALNEV Pipe Line LLC	\$70,000,000
Chevron Pipeline Company	45,400,000
Chevron U.S.A., Inc.	50,900,000
CPN Pipeline Company	42,700,000
Crimson California Pipeline, LP	37,851,000
Pacific Pipeline System, LLC	51,777,000
Phillips 66 Pipeline LLC	47,800,000
Plains Pipeline, LP	38,800,000
Sacramento Municipal Utilities District	73,857,000
San Ardo Pipeline Company	18,500,000
San Pablo Bay Pipeline Company LLC	93,500,000
SFPP, LP	393,224,000
Ventura Pipeline System-(Ellwood Pipeline)	10,500,000
West Coast Pipe Lines	209,400,000
15 companies with an assessed value of less than \$10,000,000 each	49,342,000
Total for intercounty pipelines, etc.	\$1,233,552,000
Railcar Maintenance Facilities c/	
GATX Corporation	\$9,187,000
TTX Company	7,112,000
Union Tank Car Company	98,000
Total for railcar maintenance facilities	\$16,396,000

Table 13

Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2014-2015

Name of company	Assessed value
Railroad Companies	
Arizona & California Railroad	\$2,939,000
BNSF Railway Company	1,172,647,000
California Northern Railroad	28,108,000
Central California Traction Company	8,801,000
Central Oregon & Pacific Railroad	1,657,000
McCloud Railway Company	2,151,000
Mendocino Railway	1,184,000
Modesto & Empire Traction Company	27,777,000
Napa Valley Wine Train, Inc.	17,477,000
Northwestern Pacific Railroad Company	2,092,000
Pacific Harbor Lines	19,782,000
Pacific Imperial Railroad	8,767,000
Pacific Sun Railroad, LLC	1,741,000
Roaring Camp Railroad	2,512,000
Sacramento Valley Railroad, LLC	2,452,000
San Diego & Arizona Eastern Railway Company	1,220,000
San Diego & Imperial Valley Railroad Company, Inc.	5,942,000
San Joaquin Valley Railroad Company	18,917,000
Sierra Northern Railway	5,382,000
Stockton Terminal & Eastern Railroad	7,109,000
Sunset Railway Company	1,044,000
Trona Railway Company	14,183,000
Tulare Valley Railroad	4,605,000
Union Pacific Railroad Company	1,924,001,000
Ventura County Railroad	2,268,000
8 companies with an assessed value of less than \$1,000,000 each	4,030,000
Total for railroad companies	\$3,288,792,000

Table 13

Property Taxes

ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2014-2015

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

Footnotes

- a. Includes 19 local exchange carriers, 212 interexchange carriers, and 36 wireless carriers and radio-telephone paging carriers.
- b. All other taxable property owned by these companies is locally assessed.
- c. Property at fixed locations which is not subject to the private railroad car tax. Excludes the value of private railroad cars operated on the railroads, for which see Table 17A.

**Table 14
Property Taxes**

2013-2014 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE

County	Property tax allocations and levies b,e/					Total d/	Average tax rate
	Net taxable a/ assessed value	City	County c/	School c/	Other districts d/		
Alameda	\$209,358,442,000	\$469,181,000	\$336,313,000	\$1,149,875,000	\$602,670,000	\$2,558,039,000	1.222%
Alpine	698,352,000	–	4,327,000	1,828,000	830,000	6,984,000	1.000%
Amador	4,408,042,000	1,868,000	14,254,000	27,851,000	876,000	44,849,000	1.017%
Butte	18,509,335,000	9,694,000	20,804,000	121,028,000	46,705,000	198,232,000	1.071%
Calaveras	5,572,797,000	470,000	11,501,000	42,358,000	7,580,000	61,910,000	1.111%
Colusa	3,466,982,000	1,556,000	13,150,000	19,180,000	2,181,000	36,066,000	1.040%
Contra Costa	148,755,246,000	132,222,000	197,473,000	909,873,000	472,429,000	1,711,997,000	1.151%
Del Norte	1,699,400,000	134,000	3,138,000	11,856,000	2,872,000	18,000,000	1.059%
El Dorado	25,477,748,000	6,350,000	59,832,000	139,182,000	67,475,000	272,839,000	1.071%
Fresno	63,804,300,000	81,434,000	91,835,000	479,184,000	90,571,000	743,025,000	1.165%
Glenn	2,668,722,000	1,534,000	5,651,000	19,776,000	1,180,000	28,141,000	1.054%
Humboldt	11,647,001,000	2,955,000	23,412,000	80,394,000	17,736,000	124,497,000	1.069%
Imperial	9,309,399,000	7,370,000	18,459,000	60,986,000	22,111,000	108,927,000	1.170%
Inyo	3,847,586,000	493,000	11,485,000	24,780,000	4,152,000	40,909,000	1.063%
Kern	87,982,130,000	43,862,000	264,156,000	597,719,000	113,205,000	1,018,942,000	1.158%
Kings	9,331,772,000	5,825,000	22,391,000	54,445,000	18,864,000	101,524,000	1.088%
Lake	6,705,876,000	1,015,000	15,262,000	40,910,000	14,667,000	71,854,000	1.072%
Lassen	2,085,152,000	854,000	4,205,000	15,327,000	1,089,000	21,475,000	1.030%
Los Angeles	1,142,478,546,000	1,937,188,000	2,752,489,000	6,354,984,000	2,395,989,000	13,440,651,000	1.176%
Madera	11,641,566,000	3,101,000	17,323,000	90,251,000	13,862,000	124,537,000	1.070%
Marin	58,831,988,000	65,821,000	111,540,000	395,241,000	83,449,000	656,052,000	1.115%
Mariposa	2,064,167,000	–	5,264,000	14,332,000	1,126,000	20,722,000	1.004%
Mendocino	10,168,145,000	1,277,000	27,224,000	70,764,000	14,622,000	113,887,000	1.120%
Merced	17,529,760,000	9,948,000	41,918,000	121,338,000	17,465,000	190,670,000	1.088%
Modoc	1,039,075,000	324,000	2,771,000	6,748,000	578,000	10,422,000	1.003%
Mono	5,395,237,000	2,312,000	16,271,000	27,096,000	15,085,000	60,764,000	1.126%
Monterey	51,241,531,000	32,492,000	82,429,000	355,681,000	85,942,000	556,545,000	1.086%
Napa	29,455,972,000	27,581,000	65,889,000	218,433,000	12,348,000	324,252,000	1.101%
Nevada	15,218,060,000	11,782,000	21,663,000	91,347,000	34,772,000	159,563,000	1.049%
Orange	445,319,373,000	489,319,000	283,433,000	2,953,576,000	1,006,640,000	4,732,967,000	1.063%
Placer	55,512,613,000	39,973,000	101,673,000	386,573,000	77,046,000	605,264,000	1.090%
Plumas	3,645,639,000	223,000	7,738,000	25,502,000	4,308,000	37,771,000	1.036%

**Table 14
Property Taxes**

2013-2014 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE

County	Property tax allocations and levies b,e/					Total d/	Average tax rate
	Net taxable a/ assessed value	City	County c/	School c/	Other districts d/		
Riverside	210,432,962,000	153,274,000	236,679,000	1,108,232,000	939,088,000	2,437,273,000	1.158%
Sacramento	120,909,751,000	134,442,000	219,374,000	758,805,000	260,230,000	1,372,852,000	1.135%
San Benito	5,938,077,000	1,121,000	7,466,000	42,954,000	16,843,000	68,384,000	1.152%
San Bernardino	171,941,052,000	125,581,000	196,155,000	865,895,000	800,532,000	1,988,164,000	1.156%
San Diego	391,533,870,000	514,573,000	546,125,000	2,796,290,000	573,568,000	4,430,557,000	1.132%
San Francisco	172,489,208,000	1,199,836,000	–	627,149,000	221,960,000	2,048,945,000	1.188%
San Joaquin	55,426,722,000	56,292,000	118,398,000	365,278,000	78,185,000	618,153,000	1.115%
San Luis Obispo	42,984,581,000	33,418,000	107,970,000	275,269,000	28,718,000	445,374,000	1.036%
San Mateo	157,559,605,000	172,577,000	198,712,000	1,088,089,000	274,540,000	1,733,917,000	1.100%
Santa Barbara	65,564,639,000	33,434,000	121,033,000	417,764,000	123,190,000	695,420,000	1.061%
Santa Clara	335,677,921,000	365,784,000	553,988,000	2,522,903,000	590,693,000	4,033,367,000	1.202%
Santa Cruz	34,123,152,000	18,620,000	43,808,000	220,791,000	94,857,000	378,076,000	1.108%
Shasta	15,009,428,000	9,805,000	18,113,000	106,962,000	27,685,000	162,565,000	1.083%
Sierra	512,500,000	27,000	2,626,000	1,817,000	655,000	5,125,000	1.000%
Siskiyou	4,337,952,000	2,609,000	9,396,000	31,829,000	1,821,000	45,655,000	1.052%
Solano	40,619,234,000	57,951,000	75,159,000	224,221,000	116,456,000	473,786,000	1.166%
Sonoma	67,445,404,000	39,565,000	151,544,000	460,667,000	101,490,000	753,265,000	1.117%
Stanislaus	35,065,216,000	22,204,000	40,341,000	291,633,000	35,977,000	390,155,000	1.113%
Sutter	7,892,170,000	6,931,000	13,290,000	57,379,000	8,726,000	86,326,000	1.094%
Tehama	4,565,792,000	1,862,000	11,543,000	31,835,000	1,586,000	46,826,000	1.026%
Trinity	1,329,306,000	–	3,908,000	9,016,000	617,000	13,541,000	1.019%
Tulare	28,312,439,000	16,425,000	55,815,000	189,607,000	52,044,000	313,892,000	1.109%
Tuolumne	6,077,798,000	512,000	17,859,000	42,241,000	4,306,000	64,918,000	1.068%
Ventura	108,575,415,000	99,329,000	185,220,000	630,343,000	277,117,000	1,192,009,000	1.098%
Yolo	20,977,936,000	34,862,000	20,912,000	125,801,000	42,388,000	223,963,000	1.068%
Yuba	4,673,238,000	1,230,000	9,903,000	36,936,000	4,356,000	52,424,000	1.122%
Totals	\$4,574,845,319,000	\$6,490,422,000	\$7,620,611,000	\$28,238,125,000	\$9,928,052,000	\$52,277,210,000	1.143%

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

Table 14
Property Taxes
2013-2014 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION
OF THE AVERAGE TAX RATE

Footnotes

- a. These are the assessed values on which general property taxes were actually levied in 2013-2014. Excluded are exemptions totaling \$202,910,966,000 as follows: homeowners', \$36,848,478,000; all other, \$166,062,487,000.
- 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 \\$415,535,000 for the homeowners' exemption described in footnote a.](#)
- c. County levies for school purposes, such as junior college tuition and countywide school levies, are included with school levies.
- d. Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.
- e. These allocations are as reported by the county auditors and are the initial allocations without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.

Updated January 2015

Table 15
Property Taxes

2013-2014 GENERAL PROPERTY TAX DOLLAR a/, BY COUNTY

County	Property tax dollars b/				Total
	City	County c/	School c/	Other districts	
Alameda	\$.18	\$.13	\$.45	\$.24	\$1.00
Alpine	—	.62	.26	.12	1.00
Amador	.04	.32	.62	.02	1.00
Butte	.05	.10	.61	.24	1.00
Calaveras	.01	.19	.68	.12	1.00
Colusa	.04	.36	.53	.06	1.00
Contra Costa	.08	.12	.53	.28	1.00
Del Norte	.01	.17	.66	.16	1.00
El Dorado	.02	.22	.51	.25	1.00
Fresno	.11	.12	.64	.12	1.00
Glenn	.05	.20	.70	.04	1.00
Humboldt	.02	.19	.65	.14	1.00
Imperial	.07	.17	.56	.20	1.00
Inyo	.01	.28	.61	.10	1.00
Kern	.04	.26	.59	.11	1.00
Kings	.06	.22	.54	.19	1.00
Lake	.01	.21	.57	.20	1.00
Lassen	.04	.20	.71	.05	1.00
Los Angeles	.14	.20	.47	.18	1.00
Madera	.02	.14	.72	.11	1.00
Marin	.10	.17	.60	.13	1.00
Mariposa	—	.25	.69	.05	1.00
Mendocino	.01	.24	.62	.13	1.00
Merced	.05	.22	.64	.09	1.00
Modoc	.03	.27	.65	.06	1.00
Mono	.04	.27	.45	.25	1.00
Monterey	.06	.15	.64	.15	1.00
Napa	.09	.20	.67	.04	1.00
Nevada	.07	.14	.57	.22	1.00
Orange	.10	.06	.62	.21	1.00
Placer	.07	.17	.64	.13	1.00
Plumas	.01	.20	.68	.11	1.00
Riverside	.06	.10	.45	.39	1.00
Sacramento	.10	.16	.55	.19	1.00
San Benito	.02	.11	.63	.25	1.00
San Bernardino	.06	.10	.44	.40	1.00
San Diego	.12	.12	.63	.13	1.00
San Francisco	.59	—	.31	.11	1.00
San Joaquin	.09	.19	.59	.13	1.00
San Luis Obispo	.08	.24	.62	.06	1.00
San Mateo	.10	.11	.63	.16	1.00
Santa Barbara	.05	.17	.60	.18	1.00
Santa Clara	.09	.14	.63	.15	1.00
Santa Cruz	.05	.12	.58	.25	1.00
Shasta	.06	.11	.66	.17	1.00
Sierra	.01	.51	.35	.13	1.00
Siskiyou	.06	.21	.70	.04	1.00
Solano	.12	.16	.47	.25	1.00
Sonoma	.05	.20	.61	.13	1.00
Stanislaus	.06	.10	.75	.09	1.00
Sutter	.08	.15	.66	.10	1.00
Tehama	.04	.25	.68	.03	1.00
Trinity	—	.29	.67	.05	1.00
Tulare	.05	.18	.60	.17	1.00
Tuolumne	.01	.28	.65	.07	1.00
Ventura	.08	.16	.53	.23	1.00
Yolo	.16	.09	.56	.19	1.00
Yuba	.02	.19	.70	.08	1.00
Totals	\$.12	\$.15	\$.54	\$.19	\$1.00

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

Table 15

Property Taxes

2013-14 GENERAL PROPERTY TAX DOLLAR a/, BY COUNTY

Footnotes

- a. Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (for example, per parcel).
- b. These proportions are based on the initial allocations as shown in Table 14 without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.
- c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

Table 16A
Property Taxes

TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 to 2013

Calendar year	Market value of timber harvest	Timber yield tax		Timber reserve fund	
		Rate a/	Net revenue	Rate a/	Net revenue
2013	\$315,000,000	2.9%	\$8,244,000	–	–
2012	267,400,000	2.9%	8,220,000	–	–
2011	272,500,000	2.9%	6,960,000	–	–
2010	199,500,000	2.9%	5,156,000	–	–
2009	99,200,000	2.9%	3,717,000	–	–
2008	323,300,000	2.9%	11,241,000	–	–
2007	474,400,000	2.9%	14,578,000	–	–
2006	534,100,000	2.9%	15,685,000	–	–
2005	546,900,000	2.9%	15,652,000	–	–
2004	500,100,000	2.9%	14,440,000	–	–
2003	447,700,000	2.9%	13,193,000	–	–
2002	452,000,000	2.9%	13,742,000	–	–
2001	575,700,000	2.9%	19,656,000	–	–
2000	909,100,000	2.9%	26,026,000	–	–
1999	763,800,000	2.9%	23,249,000	–	–
1998	759,000,000	2.9%	22,815,000	–	–
1997	867,700,000	2.9%	26,282,000	–	–
1996	920,900,000	2.9%	26,707,000	–	–
1995	945,300,000	2.9%	27,415,000	–	–
1994	1,103,100,000	2.9%	31,991,000	–	–
1993	1,272,300,000	2.9%	36,897,000	–	–
1992	902,400,000	2.9%	26,170,000	–	–
1991	661,800,000	2.9%	19,192,000	–	–
1990	890,500,000	2.9%	24,937,000	–	–
1989	762,700,000	2.9%	21,731,000	–	–
1988	669,200,000	2.9%	20,014,000	–	–
1987	577,200,000	2.9%	16,828,000	–	–
1986	451,800,000	2.9%	14,009,000	–	–
1985	396,500,000	2.9%	12,155,000	–	–
1984	425,000,000	2.9%	13,144,000	–	–
1983	400,500,000	2.9%	12,045,000	– b/	\$81,000
1982	296,100,000	2.9%	9,004,000	5.2%	15,361,000
1981	493,100,000	3.0%	14,970,000	1.7%	8,179,000
1980	565,800,000	3.0%	16,945,000	0.0%	13,000
1979	742,700,000	3.0%	22,481,000	0.0%	18,000
1978	682,100,000	6.0%	41,342,000	0.5%	3,439,000
1977	389,000,000 c/	6.0%	23,822,000 c/	0.5%	1,985,000 c/

Table 16A Property Taxes

TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 to 2013

Footnotes

- 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
Property Taxes

TIMBER PRODUCTION a/ STATISTICS, BY COUNTY, 2013

County	Net volume b/ (in board feet)	Market Value c/
Alameda	–	–
Alpine	–	\$12,600
Amador	13,185,000	2,847,555
Butte	38,101,000	8,283,311
Calaveras	36,257,000	6,894,683
Colusa	846,000	56,744
Contra Costa	–	–
Del Norte	8,976,000	2,451,513
El Dorado	69,218,000	11,369,766
Fresno	15,017,000	1,390,320
Glenn	1,048,000	204,580
Humboldt	259,822,000	72,517,208
Imperial	–	–
Inyo	–	–
Kern	2,655,000	187,170
Kings	–	–
Lake	966,000	181,920
Lassen	59,995,000	11,349,943
Los Angeles	–	–
Madera	5,769,000	458,809
Marin	–	–
Mariposa	5,080,000	631,739
Mendocino	111,574,000	26,975,151
Merced	–	9,030
Modoc	65,445,000	12,497,974
Mono	444,000	57,830
Monterey	–	5,695
Napa	125,000	15,000
Nevada	25,290,000	4,924,901
Orange	–	25,027
Placer	59,262,000	8,997,682
Plumas	129,738,000	16,933,492
Riverside	–	–
Sacramento	–	39,420
San Benito	–	–
San Bernardino	–	–
San Diego	–	8,671
San Francisco	–	–
San Joaquin	–	–
San Luis Obispo	–	10,069
San Mateo	5,627,000	2,474,946
Santa Barbara	–	–
Santa Clara	–	39,276
Santa Cruz	7,828,000	3,434,525
Shasta	304,760,000	45,472,328
Sierra	23,607,000	3,926,297
Siskiyou	164,522,000	33,049,583
Solano	–	16,200
Sonoma	13,487,000	3,553,061
Stanislaus	–	–
Sutter	–	–
Tehama	92,774,000	12,287,114
Trinity	25,198,000	5,134,855
Tulare	2,997,000	314,993
Tuolumne	80,507,000	12,413,983
Ventura	–	15,645
Yolo	–	–
Yuba	15,326,000	3,487,038
Totals	1,645,446,000	\$314,957,647

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

Table 16B
Property Taxes

TIMBER PRODUCTION a/ STATISTICS, BY COUNTY, 2013

Footnotes

- 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 are 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.

Table 17A

Property Taxes

**ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY THE STATE BOARD OF
EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2014-2015**

Name of company	Assessed value a/	Amount of tax
ADM Transportation Company	\$8,121,000	\$89,814
Air Liquide Industrial U.S. LP	814,000	9,003
American Railcar Industries, Inc.	5,577,000	61,676
American Railcar Leasing LLC	21,893,000	242,135
The Andersons, Inc.	1,345,000	14,870
The Andrews Companies, LLC	1,267,000	14,010
BASF Corporation	986,000	10,910
Bunge North America, Inc.	1,119,000	12,380
Cargill, Inc.	4,543,000	50,241
Cemex, Inc.	11,444,000	126,574
Chevron Phillips Chemical Company, LP	1,715,000	18,963
Chevron USA, Inc.	24,327,000	269,059
Chicago Freight Car Leasing Company	1,631,000	18,044
The CIT Group/Capital Finance, Inc.	65,099,000	719,998
CIT Rail, LLC	3,108,000	34,376
CML Metals Corporation	1,486,000	16,432
Cryo-Trans, Inc.	4,523,000	50,026
Crystal Car Line, Inc.	1,236,000	13,672
The Dow Chemical Company	9,561,000	105,749
Eastman Chemical Company, Inc.	1,065,000	11,774
Equistar Chemicals, LP	2,898,000	32,048
Exxon Mobil Corporation	8,048,000	89,016
First Union Rail Corporation	8,830,000	97,661
Formosa Transrail Corporation	2,848,000	31,494
GATX Corporation	47,554,000	525,943
GATX Rail Canada Corporation	2,274,000	25,146
General Electric Rail Services Corporation	24,089,000	266,424
Greenbrier Management Services, LLC	5,781,000	63,942
INEOS Olefins & Polymers USA, LLC	3,998,000	44,218
Linde, LLC	1,864,000	20,620
Macquarie Rail Inc.	1,068,000	11,813
Midwest Railcar Corporation	937,000	10,366
Mitsui Rail Capital, LLC	2,238,000	24,747
Nova Chemicals Inc.	1,490,000	16,482
Occidental Chemical Corporation	1,084,000	11,987
Olin Chlor Alkali Partnership	1,560,000	17,249
Phillips 66 Company	7,293,000	80,659
Procor Limited	23,869,000	263,995
Proctor & Gamble Company	1,711,000	18,923
Reagent Chemical & Research, Inc.	1,717,000	18,988
RRM Properties, Ltd.	860,000	9,507
Searles Valley Minerals	12,459,000	137,792
Sierra Pacific Power Company/INevada Energy	943,000	10,432
J. R. Simplot Company	1,371,000	15,159
SMBC Rail Services, LLC, formerly Flagship Rail Services, LLC	3,183,000	35,206
Southwest Rail Industries, Inc.	2,080,000	23,004
Tate & Lyle Ingredients, Inc.	940,000	10,399
Transportation Equipment, LLC	919,000	10,160
Trinity Industries Leasing Company	94,072,000	1,040,435
Tropicana Transportation Corporation	1,038,000	11,485
TTX Company	263,447,000	2,913,723
U. S. Borax, Inc.	887,000	9,806
Union Carbide Corporation, subsidiary of The Dow Chemical Company	1,784,000	19,730
Union Tank Car Company	61,970,000	685,393
US Ecology, Inc.	1,371,000	15,163
Valero Terminals & Distribution Company	8,058,000	89,118
Vulcan Materials Company	1,355,000	14,981
Westlake Polymers, LP	945,000	10,449
160 other companies with an assessed value under \$800,000 each	26,997,000	298,590
Totals for private railroad cars	\$806,687,000	\$8,921,960

Table 17A

Property Taxes

ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2014-2015

Footnotes

- a. 2014-2015 assessed values were set at 76.38 percent of market value.

Table 17B
Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2014-2015

Assessment year	Average number of cars	Assessed value a/	Average assessed value per car a/	Tax rate per \$100 assessed value b/	Amount of tax c/
2014-2015	28,917	\$806,687,000	\$27,896	\$1.106	\$8,922,000
2013-2014	26,180	753,819,000	28,793	1.108	8,352,000
2012-2013	25,108	720,269,000	28,687	1.108	7,981,000
2011-2012	26,757	732,008,000	27,358	1.107	8,103,000
2010-2011	25,692	564,386,000	21,968	1.102	6,220,000
2009-2010	27,578	535,934,000	19,433	1.097	5,879,000
2008-2009	28,088	546,547,000	19,458	1.096	5,990,000
2007-2008	29,086	561,332,000	19,299	1.096	6,152,000
2006-2007	30,261	608,723,000	20,116	1.095	6,666,000
2005-2006	30,267	639,448,000	21,127	1.092	6,983,000
2004-2005	28,193	602,468,000	21,370	1.088	6,555,000
2003-2004	26,925	607,855,000	22,576	1.079	6,559,000
2002-2003	26,898	604,608,000	22,478	1.072	6,484,000
2001-2002	26,300	597,797,000	22,730	1.066	6,373,000
2000-2001	25,665	595,471,000	23,202	1.064	6,336,000
1999-2000	27,120	631,477,000	23,285	1.065	6,725,000
1998-1999	24,707	595,587,000	24,106	1.063	6,331,000
1997-1998	24,268	584,153,000	24,071	1.058	6,180,000
1996-1997	23,834	583,191,000	24,469	1.058	6,170,000
1995-1996	22,472	489,453,000	21,781	1.055	5,164,000
1994-1995	22,532	583,598,000	25,901	1.054	6,151,000
1993-1994	21,206	508,150,000	23,963	1.056	5,366,000
1992-1993	21,971	513,828,000	23,387	1.054	5,416,000
1991-1992	22,172	492,304,000	22,204	1.056	5,199,000
1990-1991	22,290	467,257,000	20,963	1.060	4,953,000
1989-1990	22,190	371,014,000	16,720	1.063	3,944,000
1988-1989	21,178	328,270,000	15,501	1.069	3,509,000
1987-1988	19,521	410,765,000	21,042	1.074	4,412,000
1986-1987	20,990	439,754,000	20,951	1.086	4,776,000
1985-1986	21,159	407,506,000	19,259	1.102	4,491,000
1984-1985	21,526	515,750,000	23,959	1.115	5,751,000
1983-1984	22,596	554,614,000	24,545	1.119	6,206,000
1982-1983	18,688	581,697,000	31,127	1.13	6,573,000
1981-1982	16,142	528,235,000	32,724	1.14	6,022,000
1980-1981	16,143	109,696,000	6,795	4.62	5,068,000
1979-1980	14,514	90,701,000	6,249	4.70	4,263,000
1978-1979	17,483	87,393,000	4,999	4.85	4,239,000
1977-1978	18,388	78,154,000	4,213	11.19	8,754,000
1976-1977	18,962	78,660,000	4,148	11.33	8,915,000
1975-1976	18,003	75,652,000	4,202	11.24	8,505,000
1974-1975	18,648	71,251,000	3,801	11.15	7,946,000
1973-1974	17,111	64,101,000	3,681	11.44	7,334,000
1972-1973	15,157	50,255,000	3,316	11.43	5,701,000
1971-1972	14,977	44,196,000	2,951	10.85	4,552,000
1970-1971	15,091	41,766,000	2,768	9.93	4,148,000
1969-1970	15,088	39,809,000	2,638	9.39	3,739,000

Table 17B
Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2014-2015

Assessment year	Average number of cars	Assessed value a/	Average assessed value per car a/	Tax rate per \$100 assessed value b/	Amount of tax c/
1968-1969	14,756	43,421,000	2,943	8.90	3,865,000
1967-1968	14,559	37,627,000	2,584	7.79	2,931,000
1966-1967	13,872	32,986,000	2,378	7.51	2,477,000
1965-1966	14,436	30,243,000	2,095	7.29	2,205,000
1964-1965	14,534	28,855,000	1,985	6.99	2,017,000
1963-1964	14,562	26,679,000	1,832	6.92	1,846,000
1962-1963	15,639	26,506,000	1,695	6.82	1,808,000
1961-1962	16,182	26,807,000	1,657	6.54	1,753,000
1960-1961	16,055	25,894,000	1,613	6.44	1,668,000
1959-1960	15,953	25,848,000	1,620	6.24	1,613,000
1958-1959	16,867	30,573,000	1,813	5.60	1,712,000
1957-1958	17,108	29,826,000	1,743	5.33	1,590,000
1956-1957	17,168	27,435,000	1,598	5.19	1,424,000
1955-1956	17,644	26,136,000	1,481	5.09	1,330,000
1954-1955	17,993	26,534,000	1,475	4.90	1,301,000
1953-1954	17,092	25,378,000	1,485	4.81	1,222,000
1952-1953	16,051	23,524,000	1,466	4.79	1,127,000
1951-1952	16,511	21,974,000	1,331	4.95	1,089,000
1950-1951	17,068	19,186,000	1,124	4.64	891,000
1949-1950	17,245	19,706,000	1,143	4.62	911,000
1948-1949	15,823	18,274,000	1,155	4.24	775,000
1947-1948	15,445	16,804,000	1,088	4.26	717,000
1946-1947	16,649	16,463,000	989	3.52	580,000
1945-1946	16,747	15,885,000	949	3.32	527,000
1944-1945	14,010	14,340,000	1,024	3.27	469,000
1943-1944	12,603	12,738,000	1,011	3.53	450,000
1942-1943	12,903	12,422,000	963	3.79	471,000
1941-1942	13,319	12,092,000	908	3.80	460,000
1940-1941	13,461	11,558,000	859	3.78	437,000
1939-1940	14,501	11,489,000	792	3.72	427,000
1938-1939 d/	12,967	11,669,000	900	3.60	420,000

Table 17B

Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2014-2015

Footnotes

- 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 1988-1989, assessed values have been set at percentages ranging from 58.01 percent to 87.55 percent of market value.
- b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-1982, and the tax rate was adjusted downward proportionately.
- c. Includes interest, penalties, and escape assessments from prior years.
- d. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.

Table 18
Sales and Use Taxes

STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2013-14

Fiscal year	General Fund Tax Rate July 1	Collections a/			Number of permits c/		
		Taxes	Fees b/	Total	Sales and Use Tax	Use Tax	Total
2013-14	3.9375	\$22,531,214,000	\$13,684,000	\$22,544,898,000	1,101,151	93,720	1,194,871
2012-13	3.9375	21,056,390,000	12,741,000	21,069,131,000	1,052,655	111,491	1,164,146
2011-12	3.9375 d/	19,242,348,000	10,560,000	19,252,907,000	1,029,580	204,200	1,233,780
2010-11	6.00	27,304,440,000 e/	2,116,000 f/	27,306,556,000	1,019,063	513,215	1,532,278
2009-10	6.00	27,672,958,000	532,000	27,673,490,000	1,021,186	224,244 g/	1,245,430
2008-09	5.00 h/	25,273,188,000	385,000	25,273,573,000	1,026,937	26,538	1,053,475
2007-08	5.00	27,771,845,000	405,000	27,772,250,000	1,050,020		
2006-07	5.00	28,396,242,000	482,000	28,396,724,000	1,049,325		
2005-06	5.00	27,936,047,000	431,000	27,936,479,000	1,064,305		
2004-05	5.00	26,180,129,000	425,000	26,180,554,000	1,068,435		
2003-04	5.00	24,064,797,000	365,000	24,065,162,000	1,049,902		
2002-03	5.00	22,620,217,000	341,000	22,620,559,000	1,025,434		
2001-02	4.75 i/	21,588,029,000	399,000	21,588,428,000	994,015		
2000-01	5.00 i/	22,062,150,000	534,000	22,062,683,000	975,988		
1999-00	5.00	21,327,122,000	826,000	21,327,948,000	970,025		
1998-99	5.00	19,127,134,000	577,000	19,127,711,000	970,395		
1997-98	5.00	17,765,162,000	536,000	17,765,698,000	973,786		
1996-97	5.00	16,744,298,000	847,000	16,745,145,000	986,439		
1995-96	5.00	15,851,326,000	1,227,000	15,852,553,000	992,019		
1994-95	5.00	14,798,018,000	1,459,000	14,799,478,000	998,970		
1993-94	5.00	14,070,021,000	1,551,000	14,071,571,000	992,172		
1992-93	5.50	15,219,095,000 j/	1,515,000	15,220,611,000	987,455		
1991-92	4.75 j/	14,988,495,000 j/	1,637,000	14,990,132,000	962,893 j/		
1990-91	4.75	13,416,482,000	1,641,000	13,418,122,000	931,433		
1989-90	4.75	13,564,696,000	1,307,000	13,566,003,000	902,465		
1988-89	4.75	12,647,397,000	1,750,000	12,649,147,000	874,129		
1987-88	4.75	11,662,040,000	1,931,000	11,663,971,000	866,266		
1986-87	4.75	10,901,096,000	875,000	10,901,971,000	843,526		
1985-86	4.75	10,317,990,000	574,000	10,318,564,000	815,783		
1984-85	4.75	9,797,612,000	501,000	9,798,113,000	784,248		
1983-84	4.75	8,797,924,000	498,000	8,798,422,000	764,366		
1982-83	4.75	7,795,554,000	475,000	7,796,029,000	763,685		
1981-82	4.75	7,689,139,000	448,000	7,689,587,000	724,352		
1980-81	4.75	7,131,482,000	409,000	7,131,891,000	673,876		
1979-80	4.75	6,658,425,000	365,000	6,658,790,000	658,822		
1978-79	4.75	5,810,484,000	310,000	5,810,794,000	634,758		
1977-78	4.75	5,028,658,000	308,000	5,028,966,000	598,477		
1976-77	4.75	4,311,426,000	272,000	4,311,698,000	571,659		
1975-76	4.75	3,737,838,000	252,000	3,738,090,000	536,545		
1974-75	4.75	3,372,966,000	231,000	3,373,197,000	510,232		
1973-74	4.75 k/	2,673,570,000 k/	205,000	2,673,775,000	484,655		
1972-73	3.75 l/	2,197,083,000	193,000	2,197,276,000	472,457		
1971-72	4.00	1,991,992,000	193,000	1,992,185,000	452,033		
1970-71	4.00	1,796,956,000	186,000	1,797,142,000	437,731		
1969-70	4.00	1,751,658,000	171,000	1,751,829,000	420,766		
1968-69	4.00	1,634,612,000	156,000	1,634,768,000	412,563		
1967-68	3.00 m/	1,389,943,000	145,000	1,390,088,000	399,100		
1966-67	3.00	1,053,251,000	138,000	1,053,389,000	395,321		
1965-66	3.00	1,096,165,000 n/	145,000	1,096,310,000	389,115		
1964-65	3.00	939,651,000	146,000	939,797,000	377,746		

Table 18
Sales and Use Taxes

STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2013-14

Fiscal year	General Fund Tax Rate July 1	Collections a/			Number of permits c/		
		Taxes	Fees b/	Total	Sales and Use Tax	Use Tax	Total
1963-64	3.00	876,946,000	128,000	877,074,000	369,261		
1962-63	3.00	813,313,000	120,000	813,433,000	360,976		
1961-62 o/	3.00	749,375,000	117,000	749,492,000	353,520		
1960-61	3.00	710,931,000	119,000	711,050,000	351,727		
1959-60	3.00	709,749,000	118,000	709,867,000	342,322		
1958-59	3.00	631,409,000	115,000	631,525,000	333,998		
1957-58	3.00	605,208,000	102,000	605,310,000	326,124		
1956-57	3.00	599,789,000	102,000	599,892,000	320,486		
1955-56 o/	3.00	564,348,000	103,000	564,451,000	310,780		
1954-55	3.00	492,879,000	108,000	492,987,000	305,537		
1953-54	3.00	464,969,000	107,000	465,075,000	298,108		
1952-53	3.00	460,196,000	98,000	460,293,000	289,620		
1951-52	3.00	417,326,000	95,000	417,421,000	285,659		
1950-51	3.00	398,261,000	101,000	398,362,000	285,598		
1949-50	3.00	326,285,000	117,000	326,402,000	279,784		
1948-49	2.50	290,707,000	117,000	290,825,000	277,855		
1947-48	2.50	277,288,000	129,000	277,417,000	270,231		
1946-47	2.50	242,207,000	132,000	242,339,000	251,918		
1945-46	2.50	180,165,000	120,000	180,285,000	207,643		
1944-45	2.50	151,021,000	76,000	151,097,000	188,565		
1943-44	2.50 p/	136,954,000 p/	56,000	137,010,000	173,805		
1942-43	3.00	135,971,000	41,000	136,012,000	179,067		
1941-42	3.00	131,354,000	60,000	131,414,000	204,104		
1940-41	3.00	109,799,000	70,000	109,870,000	205,215		
1939-40	3.00	94,612,000	79,000	94,691,000	197,149 q/		
1938-39	3.00	87,569,000	70,000	87,639,000	189,746		
1937-38	3.00	89,201,000	74,000	89,275,000	186,473		
1936-37	3.00	84,838,000	71,000	84,909,000	180,978		
1935-36	3.00 s/	70,202,000 s/	224,000 s/	70,426,000 s/	180,544 s/		
1934-35	2.50	56,532,000	67,000	56,599,000	185,748		
1933-34	2.50 t/	33,129,000 t/	215,000	33,344,000	n.a.		

Table 18

Sales and Use Taxes

STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2013-14

Footnotes

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the general fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, the Fiscal Recovery Fund, and the Local Revenue Fund 2011.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100. Effective January 1, 2011, fees include collection recovery costs.
- c. Starting 2008-09, the number of business locations including use tax registrants as of June 30. Prior to 2008-09, the number of active permits on record on December 31.
- d. The general fund sales tax rate was reduced to 3.9375 percent from 6 percent effective July 1, 2011, with the creation of the Local Revenue Fund 2011 and the expiration of the 1 percent temporary rate.
- e. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
- f. Effective January 1, 2011, fees include collection recovery costs.
- g. Effective October 23, 2009, qualified purchasers are required to register with the BOE, and report and pay use tax on their taxable purchases directly to the BOE.
- h. Effective April 1, 2009, a temporary rate was imposed increasing the general fund rate from 5 percent to 6 percent and was in effect until June 30, 2011.
- i. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.
- j. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent; 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.
- k. On 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.
- l. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent; the exemption on sales of gasoline sold for highway use was removed.
- m. Effective August 1, 1967, the state tax rate was increased to 4 percent.
- n. 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.
- o. 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.
- p. 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.
- q. 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.
- s. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. 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.
- t. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Alameda County	\$13,858,110
Alameda	5,834,133
Albany	1,700,414
Berkeley	12,154,216
Dublin	13,338,777
Emeryville	5,999,368
Fremont	27,066,435
Hayward	22,625,952
Livermore	19,897,627
Newark	7,212,488
Oakland	34,985,955
Piedmont a/	176,099
Pleasanton	15,817,299
San Leandro	17,965,132
Union City	6,610,973
Total	\$205,242,979
Alpine County	\$195,956
Amador County	\$2,047,563
Amador City	8,035
Ione	103,675
Jackson	554,672
Plymouth	121,644
Sutter Creek	185,840
Total	\$3,021,431
Butte County	\$3,287,375
Biggs	22,060
Chico	13,553,222
Gridley	747,609
Oroville	2,895,044
Paradise	1,295,826
Total	\$21,801,135
Calaveras County	\$1,819,145
Angels Camp	552,755
Total	\$2,371,900
Colusa County	\$1,323,264
Colusa	868,602
Williams	474,979
Total	\$2,666,844
Contra Costa County	\$11,456,105
Antioch	8,049,195
Brentwood	4,802,542
Clayton	306,105
Concord	20,714,285
Danville	3,851,364
El Cerrito	2,455,479
Hercules	1,108,738
Lafayette	2,063,830
Martinez	4,392,929
Moraga	757,757
Oakley	1,104,642
Orinda	744,149
Pinole	2,492,079
Pittsburg	4,961,820
Pleasant Hill	5,432,627
Richmond	10,551,398
San Pablo	1,481,969
San Ramon	7,285,091
Walnut Creek	15,595,223
Total	\$109,607,327
Del Norte County	\$781,812
Crescent City	944,504
Total	\$1,726,316

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
El Dorado County	\$8,322,235
Placerville	2,819,311
South Lake Tahoe	3,147,919
Total	\$14,289,465
Fresno County	\$17,018,150
Clovis	12,355,911
Coalinga a/	475,148
Firebaugh	595,306
Fowler	912,625
Fresno	55,937,708
Huron	135,037
Kerman	1,166,128
Kingsburg	749,894
Mendota	479,252
Orange Cove	129,664
Parlier	367,505
Reedley	1,185,077
San Joaquin	291,238
Sanger	1,378,363
Selma	3,135,152
Total	\$96,312,158
Glenn County	\$806,971
Orland	835,507
Willows	889,972
Total	\$2,532,451
Humboldt County	\$3,781,843
Arcata	1,690,367
Blue Lake	14,829
Eureka	7,138,255
Ferndale	110,961
Fortuna	1,124,608
Rio Dell b/	109,881
Trinidad a/	81,003
Total	\$14,051,748
Imperial County	\$10,829,262
Brawley	1,623,041
Calexico	3,051,617
Calipatria c/	—
El Centro	8,022,402
Holtville b/	228,289
Imperial	1,430,115
Westmorland	117,078
Total	\$25,301,806
Inyo County	\$882,422
Bishop	1,489,764
Total	\$2,372,187
Kern County	\$41,950,404
Arvin	590,936
Bakersfield	52,032,164
California City	297,696
Delano	3,804,591
Maricopa	21,353
McFarland	255,355
Ridgecrest	2,039,687
Shafter	10,639,150
Taft	1,269,077
Tehachapi	1,877,370
Wasco	851,318
Total	\$115,629,102

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Kings County	\$2,040,177
Avenal	204,862
Corcoran	762,160
Hanford	6,369,383
Lemoore	1,600,335
Total	\$10,976,917
Lake County	\$2,000,335
Clearlake	1,082,220
Lakeport	1,052,955
Total	\$4,135,510
Lassen County	\$747,165
Susanville	1,134,672
Total	\$1,881,837
Los Angeles County	\$43,907,148
Agoura Hills	2,793,733
Alhambra	10,689,439
Arcadia	7,481,523
Artesia	1,686,241
Avalon	570,439
Azusa	3,759,282
Baldwin Park	4,219,971
Bell	1,496,117
Bell Gardens	1,966,794
Bellflower	3,777,214
Beverly Hills	21,569,379
Bradbury	5,516
Burbank	22,717,727
Calabasas	4,418,756
Carson	17,649,405
Cerritos	19,371,974
Claremont	2,603,719
Commerce	14,921,297
Compton	5,592,331
Covina	5,750,074
Cudahy	896,179
Culver City	13,978,035
Diamond Bar	2,696,596
Downey	12,292,131
Duarte	3,717,916
El Monte	11,055,467
El Segundo	7,877,254
Gardena	6,982,055
Glendale	23,120,765
Glendora	5,916,674
Hawaiian Gardens	588,556
Hawthorne	10,046,617
Hermosa Beach	1,991,256
Hidden Hills b/	13,494
Huntington Park	4,699,388
Industry	27,492,366
Inglewood	9,415,253
Irwindale	3,031,133
La Canada-Flintridge	1,983,961
La Habra Heights b/	23,446
La Mirada	6,855,079
La Puente	1,797,317
La Verne	2,890,515
Lakewood	9,583,375
Lancaster	13,384,558
Lawndale	1,888,067
Lomita	1,332,738
Long Beach	44,279,469
Los Angeles	355,087,706
Lynwood	2,687,755

**Table 21A
Sales and Use Taxes**

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Malibu	2,365,645
Manhattan Beach	7,175,289
Maywood	870,445
Monrovia	6,258,738
Montebello	9,021,902
Monterey Park	3,634,698
Norwalk	6,892,627
Palmdale	11,955,489
Palos Verdes Estates b/	176,627
Paramount	5,772,919
Pasadena	23,872,137
Pico Rivera	6,068,654
Pomona	12,809,409
Rancho Palos Verdes	1,559,630
Redondo Beach	7,841,598
Rolling Hills	2,574
Rolling Hills Estates	906,838
Rosemead	3,343,720
San Dimas	4,125,564
San Fernando	2,864,521
San Gabriel	2,934,324
San Marino	329,809
Santa Clarita	24,535,042
Santa Fe Springs	18,634,733
Santa Monica	25,607,717
Sierra Madre	215,462
Signal Hill	10,673,485
South El Monte	3,296,785
South Gate	5,249,024
South Pasadena	1,546,173
Temple City	1,292,291
Torrance	31,890,931
Vernon	3,727,404
Walnut	1,397,318
West Covina	11,238,782
West Hollywood	10,300,029
Westlake Village	2,678,889
Whittier	6,245,740
Total	\$1,063,866,162
Madera County	\$4,831,390
Chowchilla	910,047
Madera	5,160,348
Total	\$10,901,785
Marin County	\$2,897,357
Belvedere a,b/	70,374
Corte Madera	4,582,205
Fairfax	435,523
Larkspur	1,945,872
Mill Valley	2,118,757
Novato	5,983,526
Ross	24,383
San Anselmo	921,597
San Rafael	14,302,932
Sausalito	1,389,929
Tiburon	404,379
Total	\$35,076,833
Mariposa County	\$1,343,024
Mendocino County	\$3,886,019
Fort Bragg	1,187,776
Point Arena	53,527
Ukiah	3,422,393
Willits	1,223,287
Total	\$9,773,002

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Merced County	\$6,332,922
Atwater	1,908,662
Dos Palos	337,508
Gustine	131,892
Livingston	1,016,077
Los Banos	2,609,446
Merced	7,854,727
Total	\$20,191,235
Modoc County	\$193,033
Alturas	463,721
Total	\$656,753
Mono County	\$484,356
Mammoth Lakes	1,401,754
Total	\$1,886,110
Monterey County	\$7,181,613
Carmel	1,671,633
Del Rey Oaks	229,831
Gonzales	466,719
Greenfield	683,194
King City	1,022,757
Marina	1,557,762
Monterey	5,863,457
Pacific Grove	1,094,744
Salinas	18,307,929
Sand City	1,763,195
Seaside	4,316,983
Soledad	550,873
Total	\$44,710,688
Napa County	\$6,546,743
American Canyon	1,673,659
Calistoga	699,114
Napa	10,606,237
St. Helena	1,893,900
Yountville	935,867
Total	\$22,355,522
Nevada County	\$1,716,416
Grass Valley	3,968,448
Nevada City	697,893
Truckee	2,454,179
Total	\$8,836,937

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Orange County	\$6,089,560
Aliso Viejo	3,552,667
Anaheim	50,738,966
Brea	14,790,291
Buena Park	20,451,398
Costa Mesa	36,090,402
Cypress	8,861,266
Dana Point	3,734,335
Fountain Valley	8,206,991
Fullerton	14,694,553
Garden Grove	14,754,502
Huntington Beach	25,038,937
Irvine	41,293,602
La Habra	6,969,467
La Palma	2,197,176
Laguna Beach	3,472,883
Laguna Hills	4,116,068
Laguna Niguel	8,258,144
Laguna Woods	680,591
Lake Forest	9,819,357
Los Alamitos	2,069,491
Mission Viejo	12,383,933
Newport Beach	22,846,584
Orange	27,742,324
Placentia	4,192,333
Rancho Santa Margarita	4,437,984
San Clemente	5,518,074
San Juan Capistrano	5,733,008
Santa Ana	31,112,821
Seal Beach	3,280,114
Stanton	2,870,384
Tustin	16,043,651
Villa Park	203,015
Westminster	11,207,308
Yorba Linda	4,635,699
Total	\$438,087,878
Placer County	\$10,076,280
Auburn	3,828,050
Colfax	714,438
Lincoln	2,267,214
Loomis	834,981
Rocklin	5,881,767
Roseville	34,706,004
Total	\$58,308,733
Plumas County	\$1,370,600
Portola	167,286
Total	\$1,537,886

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Riverside County	\$23,964,782
Banning	1,477,618
Beaumont	2,921,522
Blythe	1,348,654
Calimesa	525,422
Canyon Lake	161,462
Cathedral City	6,012,567
Coachella	2,569,519
Corona	26,322,127
Desert Hot Springs	1,113,298
Eastvale	4,722,791
Hemet	7,847,884
Indian Wells	790,028
Indio	6,884,832
Jurupa Valley	6,817,834
La Quinta	6,079,555
Lake Elsinore	5,752,949
Menifee	4,005,664
Moreno Valley	11,466,677
Murrieta	10,007,396
Norco	3,978,323
Palm Desert	12,754,912
Palm Springs	8,088,332
Perris	6,265,145
Rancho Mirage	3,419,341
Riverside	39,396,485
San Jacinto	1,737,591
Temecula	21,629,382
Wildomar	1,070,010
Total	\$229,132,103
Sacramento County	\$53,507,868
Citrus Heights	8,244,108
Elk Grove	15,213,485
Folsom	13,441,111
Galt	1,249,720
Isleton	104,896
Rancho Cordova	11,590,136
Sacramento	48,903,499
Total	\$152,254,823
San Benito County	\$1,505,728
Hollister	2,610,661
San Juan Bautista	106,213
Total	\$4,222,602

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
San Bernardino County	\$19,390,411
Adelanto	969,184
Apple Valley	4,160,397
Barstow	5,445,237
Big Bear Lake	1,443,552
Chino	15,035,118
Chino Hills	5,114,343
Colton c/	5,316,982
Fontana	22,329,102
Grand Terrace	716,665
Hesperia	6,252,218
Highland	1,684,346
Loma Linda	2,784,644
Montclair	8,112,250
Needles	285,897
Ontario	51,684,793
Rancho Cucamonga	18,779,289
Redlands	8,203,663
Rialto	8,105,799
San Bernardino	22,131,222
Twentynine Palms	839,447
Upland	8,589,890
Victorville	13,316,911
Yucaipa	2,158,462
Yucca Valley	2,222,869
Total	\$235,072,691
San Diego County	\$18,899,926
Carlsbad	23,131,798
Chula Vista	21,929,118
Coronado	2,154,498
Del Mar	1,317,055
El Cajon	16,424,268
Encinitas	8,983,743
Escondido	23,585,139
Imperial Beach	642,965
La Mesa	8,650,728
Lemon Grove	3,321,065
National City	11,680,609
Oceanside	14,112,804
Poway	8,889,999
San Diego	182,850,219
San Marcos	11,877,556
Santee	7,220,442
Solana Beach	2,025,388
Vista	11,202,074
Total	\$378,899,395
City and County of San Francisco	\$130,678,869
San Joaquin County	\$11,950,002
Escalon	564,917
Lathrop	2,546,285
Lodi	7,494,505
Manteca	7,347,924
Ripon	2,096,087
Stockton	28,582,468
Tracy	11,631,247
Total	\$72,213,435

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
San Luis Obispo County	\$11,341,669
Arroyo Grande	2,501,426
Atascadero	2,560,308
Grover Beach	902,946
Morro Bay	1,190,056
Paso Robles	6,129,366
Pismo Beach	1,988,869
San Luis Obispo	11,346,006
Total	\$37,960,646
San Mateo County	\$18,716,801
Atherton	129,874
Belmont	2,064,961
Brisbane	2,182,936
Burlingame	7,431,073
Colma	6,906,071
Daly City	7,714,056
East Palo Alto	2,483,233
Foster City	2,796,182
Half Moon Bay	1,683,906
Hillsborough b/	48,675
Menlo Park	4,945,003
Millbrae	1,698,091
Pacifica	1,424,118
Portola Valley b/	349,849
Redwood City	15,184,188
San Bruno	5,663,123
San Carlos	6,262,092
San Mateo	12,864,804
South San Francisco	10,051,888
Woodside	405,203
Total	\$111,006,125
Santa Barbara County	\$6,952,145
Buellton	1,427,422
Carpinteria	1,472,955
Goleta	4,703,780
Guadalupe	225,156
Lompoc	3,014,128
Santa Barbara	15,405,420
Santa Maria	13,698,967
Solvang	862,419
Total	\$47,762,391
Santa Clara County	\$3,407,953
Campbell	7,741,498
Cupertino	18,775,203
Gilroy	10,882,818
Los Altos	1,819,880
Los Altos Hills	72,031
Los Gatos	5,917,195
Milpitas	13,803,158
Monte Sereno a/	6,406
Morgan Hill	6,176,854
Mountain View	12,059,640
Palo Alto	20,795,201
San Jose	123,937,310
Santa Clara	34,124,631
Saratoga	820,025
Sunnyvale	23,275,238
Total	\$283,615,040
Santa Cruz County	\$7,267,606
Capitola	3,742,568
Santa Cruz	7,269,203
Scotts Valley	1,522,883
Watsonville	5,039,393
Total	\$24,841,654

**Table 21A
Sales and Use Taxes**

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Shasta County	\$2,823,557
Anderson	1,738,046
Redding	16,035,192
Shasta Lake	347,086
Total	\$20,943,881
Sierra County	\$82,925
Loyalton	35,984
Total	\$118,909
Siskiyou County	\$727,170
Dorris	21,210
Dunsmuir	69,908
Etna	53,715
Fort Jones	88,146
Montague	38,635
Mount Shasta	730,216
Tulelake	128,354
Weed	873,027
Yreka	1,388,069
Total	\$4,118,449
Solano County	\$1,511,201
Benicia	4,355,588
Dixon	3,401,208
Fairfield	14,187,858
Rio Vista	680,380
Suisun	791,746
Vacaville	12,813,619
Vallejo	9,382,379
Total	\$47,123,979
Sonoma County	\$12,664,588
Cloverdale	508,987
Cotati	1,421,122
Healdsburg	2,643,157
Petaluma	8,561,977
Rohnert Park	5,160,954
Santa Rosa	23,921,815
Sebastopol	1,208,373
Sonoma	1,980,827
Windsor	2,970,939
Total	\$61,042,739
Stanislaus County	\$15,440,603
Ceres	4,002,316
Hughson	546,547
Modesto	21,798,246
Newman	321,894
Oakdale	2,125,254
Patterson	2,423,107
Riverbank	2,042,173
Turlock	8,852,149
Waterford	351,375
Total	\$57,903,663
Sutter County	\$2,498,778
Live Oak	215,235
Yuba City	8,262,762
Total	\$10,976,775
Tehama County	\$1,861,373
Corning	2,076,078
Red Bluff	2,219,502
Tehama	2,396
Total	\$6,159,349
Trinity County	\$735,212

Table 21A
Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

Jurisdiction	Revenue distributed
Tulare County	\$7,759,412
Dinuba	3,255,360
Exeter	616,859
Farmersville	419,809
Lindsay	601,094
Porterville	4,045,037
Tulare	6,789,302
Visalia	19,915,426
Woodlake	273,579
Total	\$43,675,878
Tuolumne County	\$2,891,216
Sonora	1,697,738
Total	\$4,588,954
Ventura County	\$7,554,002
Camarillo	10,347,938
Fillmore	19,911,218
Moorpark	2,748,520
Ojai	885,524
Oxnard	19,251,832
Port Hueneme	668,992
Santa Paula	1,713,994
Simi Valley	11,491,143
Thousand Oaks	19,651,354
Ventura	16,265,934
Total	\$110,490,451
Yolo County	\$2,562,417
Davis	4,862,390
West Sacramento	12,281,245
Winters	406,925
Woodland	7,934,155
Total	\$28,047,132
Yuba County	\$2,007,942
Marysville	1,542,226
Wheatland	134,749
Total	\$3,684,917
Amounts distributed to:	
City and County of San Francisco	\$130,678,869
Counties other than San Francisco	\$458,030,046
Cities other than San Francisco	\$3,870,210,767
GRAND TOTAL	\$4,458,919,682

Table 21A Sales and Use Taxes

REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, 2013-14

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

Footnotes

- a. If overpayments had not been made in prior fiscal years, the distributions in 2013-14 to the following cities would have been higher by the amount shown: Belvedere, \$4,672; Coalinga, \$221,663; Monte Sereno, \$1,973; Piedmont, \$3,865; and Trinidad, \$1,807.
- b. Distributions during 2013-14 include the following overpayments to the following jurisdictions which will be deducted from 2014-15 allocations: Belvedere, \$5,590; Hidden Hills, \$1,279; Hillsborough, \$11,140; La Habra Heights, \$992; Palos Verdes Estates, \$1,823; Portola Valley, \$210,191; and Rio Dell, \$923.
- c. The 2014-15 allocation in the following cities will be reduced by the amount shown for overpayment in prior fiscal years: Calipatria, \$164,363; and Colton, \$8,815;

Table 21B
Sales and Use Taxes

REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX a/,
 Fiscal Year 2013-14

County	Revenue distributed b/
Alameda	\$68,430,989
Alpine	64,266
Amador	1,008,710
Butte	7,269,331
Calaveras	791,025
Colusa	889,627
Contra Costa	36,485,522
Del Norte	575,364
El Dorado	4,767,209
Fresno	32,188,596
Glenn	847,551
Humboldt	4,689,540
Imperial	8,574,727
Inyo	787,559
Kern	38,436,605
Kings	3,670,144
Lake	1,378,449
Lassen	627,168
Los Angeles	355,220,022
Madera	3,633,786
Marin	11,698,841
Mariposa	447,911
Mendocino	3,256,562
Merced	6,777,991
Modoc	219,210
Mono	629,046
Monterey	14,909,814
Napa	7,454,230
Nevada	2,951,625
Orange	146,434,578
Placer	19,448,616
Plumas	512,726
Riverside	76,375,798
Sacramento	50,739,369
San Benito	1,408,480
San Bernardino	78,550,021
San Diego	126,367,594
San Francisco	43,535,341
San Joaquin	24,283,179
San Luis Obispo	12,667,927
San Mateo	36,943,970
Santa Barbara	15,888,967
Santa Clara	94,665,408
Santa Cruz	8,287,590
Shasta	6,980,471
Sierra	39,521
Siskiyou	1,373,554
Solano	15,714,256
Sonoma	20,346,606
Stanislaus	19,316,459
Sutter	3,658,403
Tehama	2,061,126
Trinity	245,599
Tulare	14,638,044
Tuolumne	1,535,623
Ventura	37,143,471
Yolo	9,353,253
Yuba	1,219,580
Total	\$1,488,416,945

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

Table 21B
Sales and Use Taxes

**REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX a/,
Fiscal Year 2013-14**

Footnotes

- 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 \$19,126,530 and the Business and Transportation Agency's administrative charge of \$1,021,504.

Table 21C
Sales and Use Taxes
REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,
Fiscal Year 2013-14

District		Rate (%)	Effective dates		County	Revenue distributed a/
			Start	End		
COUNTY DISTRICTS						
ACHC	Alameda County Essential Health Care Services	.50	7/1/04	6/30/19	Alameda County	\$126,761,412
ACTI	Alameda County Transportation Improvement Authority	.50	4/1/02	3/31/22	Alameda County	126,937,400
AMCG	Amador County Fire Protection and Emergency Medical Services	.50	4/1/09	None	Amador County	2,500,093
BART	Bay Area Rapid Transit District b/	.50	4/1/70	None	Alameda, Contra Costa, and San Francisco counties	294,974,197
CCTA	Contra Costa Transportation Authority	.50	4/1/89	3/31/34	Contra Costa County	76,188,729
FCPL	Fresno County Public Library	.125	4/1/99	3/31/29	Fresno County	15,498,614
FCTA	Fresno County Transportation Authority	.50	7/1/87	6/30/27	Fresno County	64,297,355
FCZA	Fresno County Zoo Authority	.10	4/1/05	3/31/15	Fresno County	12,214,122
IMTA	Imperial County Local Transportation Authority	.50	4/1/90	3/31/50	Imperial County	19,067,834
INRC	Inyo County Rural Counties	.50	10/1/88	None	Inyo County	1,730,198
LAMT	Los Angeles County Metro Transportation Authority	.50	7/1/09	6/30/39	Los Angeles County	708,312,835
LACT	Los Angeles County Transportation Commission	.50	7/1/82	None	Los Angeles County	711,839,085
LATC	Los Angeles County Transportation Commission	.50	4/1/91	None	Los Angeles County	711,941,939
MCTC	Madera County 2006 Transportation Authority	.50	4/1/07	3/31/27	Madera County	8,439,910
MPSF	Marin County	.25	4/1/13	3/31/22	Marin County	11,729,249
TAMC	Transportation Authority of Marin	.50	4/1/05	3/31/25	Marin County	23,987,178
MCHC	Mariposa County Health Care	.50	4/1/05	3/31/25	Mariposa County	1,095,451
MCHA	Mariposa County Healthcare Authority c/	-	7/1/00	6/30/04	Mariposa County	116
MLST	Mendocino Library Special	.125	4/1/12	3/31/28	Mendocino County	1,648,574
NCFP	Napa County Flood Protection Authority	.50	7/1/98	6/30/18	Napa County	16,287,972
NVPL	Nevada County Public Library	.125	10/1/98	9/30/18	Nevada County	1,635,764
OCTA	Orange County Transportation Authority	.50	4/1/91	3/31/41	Orange County	274,794,833
RCTC	Riverside County Transportation Commission	.50	7/1/89	6/30/39	Riverside County	155,255,392
STAT	Sacramento Transportation Authority	.50	4/1/89	3/31/39	Sacramento County	100,448,637
SBER	San Bernardino County Transportation Authority	.50	4/1/90	3/31/40	San Bernardino County	143,466,150
SDTC	San Diego County Regional Transportation Commission	.50	4/1/88	3/31/48	San Diego County	260,114,931
SFPF	San Francisco County Public Finance Authority	.25	10/1/93	None	City and County of San Francisco	45,212,693
SFTA	San Francisco County Transportation Authority	.50	4/1/90	None	City and County of San Francisco	91,417,905
SJTA	San Joaquin County Transportation Authority	.50	4/1/91	3/31/41	San Joaquin County	47,755,073
SMGT	San Mateo County Retail	.50	4/1/13	3/31/23	San Mateo County	75,577,548
SMCT	San Mateo County Transit District	.50	7/1/82	None	San Mateo County	76,377,018
SMTA	San Mateo County Transportation Authority	.50	1/1/89	12/31/33	San Mateo County	76,397,273
SBAB	Santa Barbara County Local Transportation Authority	.50	4/1/90	3/31/40	Santa Barbara County	34,417,294
SVTB	Santa Clara VTA BART Operating and Maintenance	.125	7/1/12	6/30/42	Santa Clara County	44,121,408
SCGF	Santa Clara County General Fund c/	-	4/1/97	3/31/06	Santa Clara County	88,176
SCCR	Santa Clara County Retail Transactions	.125	4/1/13	3/31/23	Santa Clara County	44,011,601
SCCT	Santa Clara County Transit District	.50	10/1/76	None	Santa Clara County	184,671,480
SCVT	Santa Clara County Valley Transportation Authority	.50	4/1/06	3/31/36	Santa Clara County	184,597,175
SZPL	Santa Cruz County Public Library	.25	4/1/97	None	Santa Cruz County	8,874,079
SCMT	Santa Cruz Metropolitan Transit District	.50	1/1/79	None	Santa Cruz County	17,957,883
SLPL	Solano County Public Library	.125	10/1/98	9/30/30	Solano County	7,442,986
SAPD	Sonoma County Agricultural Preservation and Open Space District	.25	4/1/11	3/31/31	Sonoma County	20,289,986
SCOS	Sonoma County Open Space Authority	-	4/1/91	3/31/11	Sonoma County	162,124
SNTA	Sonoma County Transportation Authority	.25	4/1/05	3/31/25	Sonoma County	20,437,733
SMRT	Sonoma-Marín Area Rail Transit District	.25	4/1/09	3/31/29	Marin and Sonoma Counties	32,226,840
STCL	Stanislaus County Public Library	.125	7/1/95	6/30/18	Stanislaus County	8,803,236
TCTA	Tulare County Transportation Authority	.50	4/1/07	3/31/37	Tulare County	29,391,873
TCTU	Tulare County c/	-	10/1/95	12/31/97	Tulare County	505
Total for county districts						\$4,921,399,858

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2013-14

District	Rate (%)	Effective dates		City (County)	Revenue distributed a/	
		Start	End			
CITY DISTRICTS						
ALBG	City of Albany	.50	4/1/13	3/31/21	Albany (Alameda County)	\$1,101,197
ANTG	City of Antioch d/	.50	4/1/14	3/30/21	Antioch (Contra Costa County)	286,691
ARGF	City of Arcata	.75	4/1/09	3/31/29	Arcata (Humboldt County)	1,916,439
ARGD	City of Arroyo Grande	.50	4/1/07	None	Arroyo Grande (San Luis Obispo County)	2,032,724
ARVN	City of Arvin	1.00	4/1/09	None	Arvin (Kern County)	1,084,497
ATWS	City of Atwater Public Safety d/	.50	7/1/13	6/30/23	Atwater (Merced County)	1,205,664
AMHC	City of Avalon Municipal Hospital and Clinic	.50	10/1/00	None	Avalon (Los Angeles County)	495,610
CXGF	Calexico General Fund	.50	10/1/10	9/30/30	Calexico (Imperial County)	2,494,408
CMPL	City of Campbell Vital City Services, Maintenance and Protection	.25	4/1/09	None	Campbell (Santa Clara County)	2,477,954
CPGT	City of Capitola	.25	4/1/05	12/31/17	Capitola (Santa Cruz County)	1,008,944
CPRG	City of Capitola Permanent Retail	.25	4/1/13	None	Capitola (Santa Cruz County)	998,627
CBSG	City of Carmel-by-the-Sea	1.00	4/1/13	3/31/23	Carmel (Monterey County)	2,995,881
CCGT	City of Cathedral City	1.00	10/1/10	9/30/15	Cathedral City (Riverside County)	4,965,643
CRPS	City of Ceres Public Safety	.50	4/1/08	None	Ceres (Stanislaus County)	2,483,365
CLPS	City of Clearlake Public Safety	.50	7/1/95	None	Clearlake (Lake County)	788,572
CCPS	City of Clovis Public Safety e/	—	4/1/00	9/30/08	Clovis (Fresno County)	6,458
CMMG	City of Commerce	.50	4/1/13	None	Commerce (Los Angeles County)	5,821,416
CNCD	City of Concord	.50	4/1/11	3/31/16	Concord (Contra Costa County)	11,297,963
CMGT	Town of Corte Madera d/	.50	4/1/14	3/31/20	Corte Madera (Marin County)	162,762
CTGF	City of Cotati	.50	10/1/10	9/30/15	Cotati (Sonoma County)	950,222
CLEG	City of Culver City	.50	4/1/13	3/31/23	Culver City (Los Angeles County)	8,021,775
DAGT	City of Davis General Revenue	.50	7/1/04	12/31/16	Davis (Yolo County)	3,703,345
DLRY	City of Del Rey Oaks	1.00	4/1/07	3/31/17	Del Rey Oaks (Monterey County)	381,701
DLNO	City of Delano	1.00	4/1/08	3/31/18	Delano (Kern County)	4,853,597
DNBA	City of Dinuba Police and Fire Protection	.75	4/1/06	None	Dinuba (Tulare County)	3,058,275
ECPS	City of El Cajon Public Safety Facilities	.50	4/1/05	3/31/15	El Cajon (San Diego County)	8,436,873
ECGF	City of El Cajon Service Preservation	.50	4/1/09	3/31/29	El Cajon (San Diego County)	8,402,914
ELCT	City of El Cerrito	.50	4/1/11	3/31/18	El Cerrito (Contra Costa County)	1,522,958
ECSI	City of El Cerrito Street Improvements	.50	7/1/08	None	El Cerrito (Contra Costa County)	1,261,390
EMGF	City of El Monte	.50	4/1/09	3/31/19	El Monte (Los Angeles County)	4,255,940
ERKA	City of Eureka	.25	4/1/09	None	Eureka (Humboldt County)	2,024,130
ERST	City of Eureka Supplemental	.50	4/1/11	6/30/16	Eureka (Humboldt County)	4,085,598
FFGT	City of Fairfax	.50	4/1/12	3/31/17	Fairfax (Marin County)	394,260
FLDG	City of Fairfield	1.00	4/1/13	3/31/18	Fairfield (Solano County)	16,406,879
FMGT	City of Farmersville	.50	4/1/05	None	Farmersville (Tulare County)	340,112
FBSS	City of Fort Bragg CV Starr Center	.50	7/1/12	None	Fort Bragg (Mendocino County)	808,843
FBCS	City of Fort Bragg Maintain City Streets	.50	1/1/05	12/31/24	Fort Bragg (Mendocino County)	813,845
GLTS	City of Galt Public Safety	.50	4/1/09	None	Galt (Sacramento County)	1,184,161
GVGT	City of Grass Valley	.50	4/1/13	3/31/23	Grass Valley (Nevada County)	2,586,137
GFGT	City of Greenfield	1.00	10/1/12	9/30/17	Greenfield (Monterey County)	813,231
GRBH	City of Grover Beach	.50	4/1/07	None	Grover Beach (San Luis Obispo County)	613,201
GSTG	City of Gustine Community Enhancement to Services	.50	4/1/10	None	Gustine (Merced County)	236,406
HMBG	City of Half Moon Bay	.50	4/1/13	3/31/16	Half Moon Bay (San Mateo County)	1,385,558
HDBG	City of Healdsburg	.50	4/1/13	3/31/23	Healdsburg (Sonoma County)	1,595,476
HTGT	City of Hercules Temporary	.50	10/1/12	9/30/16	Hercules (Contra Costa County)	908,456
HLST	City of Hollister	.50	4/1/08	3/31/18	Hollister (San Benito County)	4,219,849
HPST	City of Huron Public Safety Special d/	1.00	4/1/14	None	Huron (Fresno County)	6,823
IGWD	City of Inglewood Vital City Services	.50	4/1/07	None	Inglewood (Los Angeles County)	6,248,836

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2013-14

District	City (County)	Rate (%)	Effective dates		Revenue distributed a/	
			Start	End		
CITY DISTRICTS						
LHBR	City of La Habra	.50	4/1/09	12/31/28	La Habra (Orange County)	4,564,616
LMSA	City of La Mesa	.75	4/1/09	3/31/29	La Mesa (San Diego County)	8,191,994
LMGT	City of La Mirada	1.00	4/1/13	3/31/18	La Mirada (Los Angeles County)	5,523,406
LPGT	City of Lakeport	.50	4/1/05	None	Lakeport (Lake County)	724,218
LKSG	Town of Larkspur d/	.50	4/1/14	3/31/19	Larkspur (Marin County)	71,481
LTHG	City of Lathrop Public Safety/Essential Services	1.00	4/1/13	None	Lathrop (San Joaquin County)	2,733,429
LBPS	City of Los Banos Public Safety	.50	4/1/05	None	Los Banos (Merced County)	2,050,536
MLPR	Town of Mammoth Lakes Parks, Recreation and Trails	.50	10/1/08	None	Mammoth Lakes (Mono County)	1,046,309
MTPS	City of Manteca Public Safety	.50	4/1/07	None	Manteca (San Joaquin County)	5,000,482
MRNA	City of Marina	1.00	4/1/11	3/31/16	Marina (Monterey County)	2,395,972
MRCD	City of Merced	.50	4/1/06	3/31/26	Merced (Merced County)	5,380,226
MTGR	City of Montclair	.25	4/1/05	None	Montclair (San Bernardino County)	1,972,412
MGAG	City of Moraga	1.00	4/1/13	3/31/33	Moraga (Contra Costa County)	1,559,954
MRBY	City of Morro Bay	.50	4/1/07	None	Morro Bay (San Luis Obispo County)	918,513
MTSH	City of Mt. Shasta Libraries	.25	10/1/11	None	Mount Shasta (Siskiyou County)	208,772
NCGT	City of National City	1.00	10/1/06	9/30/16	National City (San Diego County)	9,637,154
NVGT	City of Nevada City	.375	4/1/13	3/31/18	Nevada City (Nevada County)	418,830
NVSI	City of Nevada City Street Improvements	.50	4/1/07	3/31/23	Nevada City (Nevada County)	561,777
NOVT	City of Novato	.50	4/1/11	3/31/16	Novato (Marin County)	4,476,594
ODGT	City of Oakdale	.50	4/1/12	3/31/15	Oakdale (Stanislaus County)	1,606,660
ORGT	City of Orinda	.50	4/1/13	3/31/23	Orinda (Contra Costa County)	1,001,504
OXND	City of Oxnard Vital Services	.50	4/1/09	3/31/29	Oxnard (Ventura County)	12,559,880
PGRV	City of Pacific Grove	1.00	10/1/08	None	Pacific Grove (Monterey County)	1,715,545
PSGT	City of Palm Springs	1.00	4/1/12	None	Palm Springs (Riverside County)	12,327,619
PRBG	City of Paso Robles	.50	4/1/13	3/31/25	Paso Robles (San Luis Obispo County)	4,210,160
PCRV	City of Pico Rivera	1.00	4/1/09	None	Pico Rivera (Los Angeles County)	7,881,594
PNLE	City of Pinole	.50	4/1/07	None	Pinole (Contra Costa County)	1,785,472
PSMO	City of Pismo Beach	.50	10/1/08	3/31/15	Pismo Beach (San Luis Obispo County)	1,352,205
PPTG	City of Pittsburg	.50	10/1/12	9/30/17	Pittsburg (Contra Costa County)	3,327,394
PLPS	City of Placerville Public Safety	.25	4/1/99	None	Placerville (El Dorado County)	943,726
PLST	City of Placerville Special	.25	4/1/11	3/31/41	Placerville (El Dorado County)	940,913
PARS	City of Point Arena	.50	4/1/04	None	Point Arena (Mendocino County)	42,813
PTHN	City of Port Hueneme	.50	4/1/09	None	Port Hueneme (Ventura County)	768,352
PTVL	City of Porterville Public Safety, Police and Fire Protection	.50	4/1/06	None	Porterville (Tulare County)	3,166,166
RDPS	City of Reedley Public Safety	.50	7/1/08	None	Reedley (Fresno County)	1,060,794
RMGT	City of Richmond	.50	4/1/05	None	Richmond (Contra Costa County)	6,902,203
RTGT	City of Ridgecrest	.75	10/1/12	9/30/17	Ridgecrest (Kern County)	2,434,592
RVGG	City of Rio Vista	.75	4/1/13	3/31/18	Rio Vista (Solano County)	641,600
RPGF	City of Rohnert Park	.50	10/1/10	None	Rohnert Park (Sonoma County)	3,507,681
SACG	City of Sacramento	.50	4/1/13	3/31/19	Sacramento (Sacramento County)	41,849,922
SLNS	City of Salinas Temporary	.50	4/1/06	None	Salinas (Monterey County)	10,822,080
SAGT	Town of San Anselmo d/	.50	4/1/14	3/31/24	San Anselmo (Marin County)	33,751
SBRN	City of San Bernardino	.25	4/1/07	3/31/22	San Bernardino (San Bernardino County)	7,043,177
SNFE	City of San Fernando Temporary d/	.50	10/1/13	9/30/20	San Fernando (Los Angeles County)	1,013,812

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2013-14

District	Rate (%)	Effective dates		City (County)	Revenue distributed a/	
		Start	End			
CITY DISTRICTS						
SJBG	City of San Juan Bautista	.75	4/1/05	None	San Juan Bautista (San Benito County)	270,151
SLGF	City of San Leandro	.25	4/1/11	3/31/18	San Leandro (Alameda County)	4,604,115
SLOG	City of San Luis Obispo	.50	4/1/07	3/31/15	San Luis Obispo (San Luis Obispo County)	6,671,924
SMTG	City of San Mateo	.25	4/1/10	3/31/18	San Mateo (San Mateo County)	4,597,738
SPGT	City of San Pablo	.50	10/1/12	9/30/17	San Pablo (Contra Costa County)	1,304,184
RFEL	City of San Rafael	.50	4/1/06	3/31/14	San Rafael (Marin County)	6,681,656
SREF	City of San Rafael d/	.75	4/1/14	3/31/34	San Rafael (Marin County)	646,902
SAND	City of Sand City General Purpose	.50	4/1/05	None	Sand City (Monterey County)	1,064,840
SGPS	City of Sanger Public Safety	.75	7/1/08	6/30/18	Sanger (Fresno County)	1,884,220
STCZ	City of Santa Cruz Replacement	.50	4/1/07	None	Santa Cruz (Santa Cruz County)	5,541,488
SMAG	City of Santa Maria	.25	10/1/12	9/30/21	Santa Maria (Santa Barbara County)	3,849,179
STMA	City of Santa Monica	.50	4/1/11	None	Santa Monica (Los Angeles County)	14,904,642
SRGF	City of Santa Rosa 2010	.25	4/1/11	3/31/19	Santa Rosa (Sonoma County)	7,818,647
SRPS	City of Santa Rosa Public Safety	.25	4/1/05	3/31/25	Santa Rosa (Sonoma County)	7,910,342
SVGT	City of Scotts Valley e/	–	4/1/06	3/31/09	Scotts Valley (Santa Cruz County)	4,510
SVGF	City of Scotts Valley e/	–	4/1/09	3/31/11	Scotts Valley (Santa Cruz County)	2,146
SVLY	City of Scotts Valley d/	.50	4/1/14	3/31/22	Scotts Valley (Santa Cruz County)	61,924
SEAS	City of Seaside	1.00	7/1/08	None	Seaside (Monterey County)	3,394,816
SEBG	City of Sebastopol Community e/	.25	4/1/05	None	Sebastopol (Sonoma County)	565,967
SBCGS	City of Sebastopol	.50	4/1/13	3/31/21	Sebastopol (Sonoma County)	1,056,969
SEGR	City of Sebastopol	–	4/1/03	3/31/05	Sebastopol (Sonoma County)	117
SLMA	City of Selma Public Safety	.50	4/1/08	None	Selma (Fresno County)	1,432,668
STEG	City of Soledad Temporary Emergency	1.00	10/1/12	9/30/17	Soledad (Monterey County)	1,377,240
SOGT	City of Sonoma	.50	10/1/12	9/30/17	Sonoma (Sonoma County)	2,083,457
SPFW	City of Sonora	.50	1/1/05	None	Sonora (Tuolumne County)	1,582,010
SEMT	City of South El Monte Vital City Services Protection	.50	4/1/11	None	South El Monte (Los Angeles County)	1,890,975
SGTE	City of South Gate	1.00	10/1/08	None	South Gate (Los Angeles County)	6,832,319
SLTG	City of South Lake Tahoe	.50	4/1/05	None	South Lake Tahoe (El Dorado County)	2,250,584
STKN	City of Stockton d/	.75	4/1/14	3/31/24	Stockton (San Joaquin County)	1,683,132
SPFG	City of Stockton Public Safety	.25	4/1/05	None	Stockton (San Joaquin County)	8,828,337
TRCY	City of Tracy	.50	4/1/11	3/31/16	Tracy (San Joaquin County)	7,046,207
TRGF	City of Trinidad	.75	4/1/09	3/31/17	Trinidad (Humboldt County)	117,842
TDGF	City of Trinidad General Revenue	–	10/1/04	12/31/08	Trinidad (Humboldt County)	19
TRSR	Town of Truckee Road Maintenance	.50	10/1/98	12/31/28	Truckee (Nevada County)	1,899,307
TLRE	City of Tulare	.50	4/1/06	None	Tulare (Tulare County)	4,668,986
UKGT	City of Ukiah	.50	10/1/05	9/30/15	Ukiah (Mendocino County)	2,416,109
UCGF	City of Union City	.50	4/1/11	3/31/15	Union City (Alameda County)	4,347,949
VACG	City of Vacaville	.25	4/1/13	3/31/18	Vacaville (Solano County)	4,144,742
VJGT	City of Vallejo	1.00	4/1/12	3/31/22	Vallejo (Solano County)	12,442,665
VPST	City of Visalia Public Safety	.25	7/1/04	None	Visalia (Tulare County)	5,090,282
VSTA	City of Vista	.50	4/1/07	3/31/37	Vista (San Diego County)	6,857,657
WTVL	City of Watsonville	.25	4/1/07	None	Watsonville (Santa Cruz County)	1,609,453
WSTU	City of West Sacramento	.50	4/1/03	3/31/33	West Sacramento (Yolo County)	6,173,587
WTLD	City of Wheatland	.50	4/1/11	3/31/21	Wheatland (Yuba County)	475,149
WLMS	City of Williams	.50	4/1/07	None	Williams (Colusa County)	446,115
WCRS	City of Willits City Road System	.50	10/1/03	None	Willits (Mendocino County)	923,041
WDLT	City of Woodland	.50	10/1/06	9/30/18	Woodland (Yolo County)	4,416,112
WOGT	City of Woodland General Revenue e/	–	7/1/00	6/30/06	Woodland (Yolo County)	1,491
WOSF	City of Woodland Supplemental	.25	10/1/10	9/30/14	Woodland (Yolo County)	2,169,294
Total for city districts						\$485,565,101
Grand total						\$5,406,964,959

Table 21C
Sales and Use Taxes
REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,
Fiscal Year 2013-14

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

Footnotes

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$68,604,140.
- b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2013-14, BART received direct distributions of \$221,149,315 and \$73,824,883 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$36,912,441; and San Francisco Municipal Railway, \$36,912,441.
- c. The 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; the 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; the 1/4-percent Sonoma County Open Space Authority tax expired March 31, 2011; and the 1/2-percent Tulare County tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.
- d. During the fiscal year, transactions and use taxes went into effect in 10 districts. The number of months of tax distributions they received during 2013-14 were as follows:
 Effective July 1, 2013, 10 months;
 Effective October 1, 2013, 7 months;
 Effective April 1, 2014, 1 month
- e. The 3/10-percent City of Clovis Public Safety tax expired September 30, 2008; the 1/2-percent City of San Rafael tax expired March 31, 2014; the 1/2-percent City of Scotts Valley tax expired March 31, 2009; the succeeding 1/4-percent City of Scotts Valley tax expired March 31, 2011; the 1/8-percent City of Sebastopol tax expired March 31, 2005; and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.
- f. Distributions during 2013-14 include overpayments for the following transactions and use taxes which will be deducted from 2014-15 allocations: La Mirada, \$1,039,751.

In addition to the districts that received distributions during 2013-14, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

- Alameda County Transportation Authority, 1/2-percent, April 1, 1987, to March 31, 2002, 2008-09;
- Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;
- Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;
- Madera County Transportation Authority, 1/2-percent, October 1, 1990, to September 30, 2005, 2005-06;
- Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;
- San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;
- San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;
- San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;
- San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;
- Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;
- Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991, to March 31, 1997, 2006-07;
- Santa Cruz County Transactions and Use Tax, 1/4-percent, July 1, 2004, to March 31, 2007, 2011-12;
- Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81;
- City of Calexico Heffernan Memorial Hospital District 1/2-percent, October 1, 1992 to March 31, 2006. 2011-12
- City of Laguna Beach Temporary 1/2-percent, July 1, 2006 to June 30, 2009, 2011-12
- City of Santa Cruz, 1/4-percent, July 1, 2004, to March 31, 2007, 2007-08;

Table 22A
Sales and Use Taxes

LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES,
By Fiscal Year, 1956-57 to 2013-14

Fiscal year	Net amount distributed Local sales tax b/				Administrative cost rate per \$100 collected d/	Administrative charge e/
	County transportation tax a/	To counties c/	To cities	Total		
2013-14	\$1,488,417,000	\$588,709,000	\$3,870,211,000	\$5,947,337,000	\$1.46	\$88,098,000
2012-13	1,410,376,000	561,820,000	3,669,763,000	5,641,959,000	1.20	68,328,000
2011-12	1,332,395,000	521,552,000	3,473,208,000	5,327,155,000	1.20	64,803,000
2010-11	1,223,075,000	465,041,000	3,193,495,000	4,881,611,000	1.33	65,848,000
2009-10	1,135,926,000	430,972,000	2,979,114,000	4,546,011,000	1.30	59,775,000
2008-09	1,265,048,000	499,387,000	3,294,752,000	5,059,188,000	1.18	60,186,000
2007-08	1,397,592,000	533,847,000	3,660,785,000	5,592,224,000	1.11	62,520,000
2006-07	1,412,926,000	534,165,000	3,696,800,000	5,643,892,000	1.02	58,377,000
2005-06	1,390,771,000	521,208,000	3,660,545,000	5,572,524,000	.78	43,687,000
2004-05	1,268,109,000	496,304,000 ^{f/}	3,555,165,000 ^{f/}	5,319,578,000	.82	44,086,000
2003-04	1,182,971,000	574,814,000	4,150,279,000	5,908,063,000	.82	48,925,000
2002-03	1,118,317,000	561,248,000	3,912,535,000	5,592,100,000	.86	48,761,000
2001-02	1,095,008,000	555,051,000	3,832,634,000	5,482,693,000	.91	50,400,000
2000-01	1,127,750,000	587,045,000	3,926,845,000	5,641,639,000	.84	47,775,000
1999-00	1,024,043,000	538,757,000	3,565,578,000	5,128,378,000	.87	44,995,000
1998-99	917,197,000	483,340,000	3,187,403,000	4,587,941,000	.96	44,459,000
1997-98	870,584,000	462,605,000	3,024,407,000	4,357,596,000	1.02	44,982,000
1996-97	814,177,000	445,584,000	2,818,315,000	4,078,075,000	1.11	45,931,000
1995-96	775,984,000	424,759,000	2,681,317,000	3,882,060,000	1.09	42,958,000
1994-95	727,435,000	392,262,000	2,515,206,000	3,634,903,000	1.10	40,360,000
1993-94	694,918,000	380,183,000	2,404,318,000	3,479,419,000	1.05	37,080,000
1992-93	690,040,000	378,997,000	2,378,619,000	3,447,656,000	.79	28,775,000
1991-92	666,358,000	389,872,000	2,318,025,000	3,374,255,000	.79	27,222,000
1990-91	717,814,000	414,804,000	2,423,362,000	3,555,980,000	.82	28,956,000
1989-90	704,781,000	403,365,000	2,405,012,000	3,513,158,000	.82	29,249,000
1988-89	645,805,000	380,819,000	2,205,679,000	3,232,304,000	.82	26,975,000
1987-88	604,477,000	369,335,000	2,048,734,000	3,022,547,000	.82	25,165,000
1986-87	557,863,000	348,366,000	1,884,007,000	2,790,237,000	.82	23,224,000
1985-86	535,272,000	344,736,000	1,794,613,000	2,674,621,000	.82	22,045,000
1984-85	500,230,000	342,520,000	1,659,278,000	2,502,028,000	.82	20,972,000
1983-84	447,671,000	312,547,000	1,478,733,000	2,238,951,000	.82	18,751,000
1982-83	391,367,000	282,212,000	1,279,151,000	1,952,730,000	.82	16,613,000
1981-82	392,756,000	289,469,000	1,282,420,000	1,964,645,000	.82	16,433,000
1980-81	361,888,000	272,741,000	1,176,000,000	1,810,629,000	.82	15,253,000
1979-80	340,922,000	255,372,000	1,108,417,000	1,704,711,000	.82	14,181,000
1978-79	296,051,000	220,403,000	962,997,000	1,479,451,000	.82	12,402,000
1977-78	257,221,000	192,488,000	837,756,000	1,287,465,000	.82	10,798,000
1976-77	219,309,000	167,516,000	709,664,000	1,096,489,000	.82	9,257,000
1975-76	190,348,000	147,670,000	618,406,000	956,424,000	.82	8,031,000
1974-75	172,343,000	136,047,000	559,337,000	867,727,000	.82	7,253,000
1973-74	158,087,000	124,964,000	513,282,000	796,333,000	.82	6,560,000
1972-73	110,010,000 ^{g/}	105,678,000	447,986,000	663,674,000	.82	5,521,000
1971-72		91,117,000	387,977,000	479,094,000	1.01	4,891,000
1970-71		82,337,000	347,766,000	430,103,000	1.09	4,652,000
1969-70		80,691,000	345,626,000	426,317,000	1.10	4,696,000
1968-69		74,687,000	318,913,000	393,600,000	1.13	4,544,000
1967-68		73,227,000	300,530,000	373,757,000 ^{h/}	1.23	4,926,000
1966-67		68,097,000	270,241,000	338,338,000	1.50	5,162,000
1965-66		64,337,000	254,851,000	319,188,000	1.53	4,871,000
1964-65		62,063,000	239,455,000	301,518,000	1.50	4,610,000
1963-64		59,242,000	222,908,000	282,150,000	1.53	4,386,000
1962-63		55,786,000 ^{i/}	205,435,000	261,221,000 ^{i/}	1.53	4,077,000
1961-62		53,763,000	186,881,000	240,644,000	1.57	3,856,000
1960-61		51,793,000	174,505,000	226,298,000	1.60	3,650,000
1959-60		52,396,000	162,749,000	215,145,000 ^{j/}	1.50	3,348,000
1958-59		44,835,000	144,968,000	189,803,000 ^{k/}	1.64	3,134,000
1957-58		29,473,000	132,442,000	161,915,000	1.72	2,837,000
1956-57		21,257,000	103,220,000	124,477,000	1.65	2,143,000

Table 22A
Sales and Use Taxes
LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES,
By Fiscal Year, 1956-57 to 2013-14

NOTE: Excludes distributions to special districts; see Table 22B. Detail may not compute to total due to rounding.

Footnotes

- a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$20,148,034 in 2013-14.
- b. Includes the City and County of San Francisco.
- c. Includes any administrative cost adjustment made during the fiscal year.
- d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.
- e. These are the amounts actually withheld during the fiscal year.
- f. Effective July 1, 2004, the local sales tax rate was lowered from 1 percent to 3/4 percent.
- g. Includes advances and payments for only ten months.
- h. Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.
- i. Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.
- j. Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.
- k. Includes the \$3,825,750 discussed in the previous footnote.

Table 22B**Sales and Use Taxes**

SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES,

By Fiscal Year, 1969-70 to 2013-14

Fiscal year	Net amount distributed	Administrative charge
2013-14	\$5,406,965,000	\$68,604,000
2012-13	4,907,887,000	51,002,000
2011-12	4,543,976,000	48,629,000
2010-11	4,133,402,000	50,090,000
2009-10	3,716,621,000	48,516,000
2008-09	3,572,935,000	43,649,000
2007-08	3,923,989,000	39,768,000
2006-07	3,862,168,000	37,135,000
2005-06	3,711,763,000	43,410,000
2004-05	3,310,416,000	41,973,000
2003-04	3,015,938,000	37,739,000
2002-03	2,863,387,000	34,497,000
2001-02	2,845,398,000	34,327,000
2000-01	3,003,030,000	36,356,000
1999-00	2,689,865,000	33,652,000
1998-99	2,435,226,000	33,064,000
1997-98	2,309,654,000	36,711,000
1996-97	2,041,272,000	36,403,000
1995-96	1,932,793,000	37,487,000
1994-95	1,893,014,000	37,816,000
1993-94	1,791,920,000	38,441,000
1992-93	1,807,455,000	25,162,000
1991-92	1,814,025,000	25,330,000
1990-91	1,430,884,000	21,517,000
1989-90	1,229,273,000	18,817,000
1988-89	932,513,000	14,103,000
1987-88	735,405,000	10,808,000
1986-87	617,816,000	9,077,000
1985-86	590,066,000	9,723,000
1984-85	495,958,000	8,197,000
1983-84	445,738,000	7,331,000
1982-83	349,385,000	5,233,000
1981-82	142,505,000	2,252,000
1980-81	114,621,000	2,061,000
1979-80	119,728,000	1,911,000
1978-79	87,103,000	1,587,000
1977-78	80,680,000	1,404,000
1976-77	60,176,000	986,000
1975-76	42,424,000	713,000
1974-75	40,023,000	669,000
1973-74	35,613,000	599,000
1972-73	31,343,000	585,000
1971-72	28,325,000	577,000
1970-71	60,860,000	1,333,000
1969-70	1,570,000	298,000

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.

Table 23

Sales and Use Taxes

LOCAL SALES AND USE TAX RATES IMPOSED BY CALIFORNIA CITIES ON JULY 1, 2014

County	City Rate a/	Cities
Alameda	1.00	Dublin/Livermore/San Leandro
	.95	All other cities
Alpine	-	No incorporated cities
Amador	1.00	All cities
Butte	.95	Chico
	1.00	All other cities
Calaveras	.95	Angels Camp
Colusa	1.00	All cities
Contra Costa	1.00	Oakley
	.975	All other cities
Del Norte	1.00	Crescent City
El Dorado	1.00	All cities
Fresno	.9467	Fresno
	.95	Clovis/Coalinga/Firebaugh/Fowler/Kerman/Kingsburg/Reedley/Sanger/Selma
	.98	Mendota
	.99	San Joaquin
	1.00	All other cities
Glenn	1.00	All cities
Humboldt	1.00	All cities
Imperial	1.00	All cities
Inyo	1.00	Bishop
Kern	1.00	All cities
Kings	.95	Hanford
	.98	All other cities
Lake	1.00	All cities
Lassen	.95	Susanville
Los Angeles	1.00	All cities
Madera	.92	Chowchilla
	1.00	Madera
Marin	1.00	All cities
Mariposa	-	No incorporated cities
Mendocino	1.00	All cities
Merced	.925	Merced
	.95	Los Banos
	1.00	All other cities
Modoc	1.00	Alturas
Mono	1.00	Mammoth Lakes
Monterey	1.00	All cities
Napa	1.00	All cities
Nevada	1.00	All cities
Orange	1.00	All cities
Placer	1.00	All cities
Plumas	.95	Portola
Riverside	1.00	All cities
Sacramento	1.00	All cities
San Benito	1.00	All cities
San Bernardino	1.00	All cities
San Diego	1.00	All cities
San Francisco	1.00	-

Table 23**Sales and Use Taxes****LOCAL SALES AND USE TAX RATES IMPOSED BY CALIFORNIA CITIES ON JULY 1, 2014**

County	City Rate a/	Cities
San Joaquin	1.00	All cities
San Luis Obispo	1.00	All cities
San Mateo	.95	All cities
Santa Barbara	.70	Goleta
	1.00	All other cities
Santa Clara	1.00	All cities
Santa Cruz	1.00	All cities
Shasta	1.00	All cities
Sierra	.95	Loyalton
Siskiyou	1.00	All cities
Solano	1.00	All cities
Sonoma	1.00	Windsor
	.975	All other cities
Stanislaus	.95	Ceres/Modesto/Oakdale/Turlock
	.995	Patterson/Riverbank
	1.00	All other cities
Sutter	1.00	All cities
Tehama	.90	Corning/Red Bluff
	1.00	Tehama
Trinity	-	No incorporated cities
Tulare	.95	All cities
Tuolumne	.87	Sonora
Ventura	1.00	Ojai
	.967	All other cities
Yolo	1.00	All cities
Yuba	1.00	All cities

Table 23
Sales and Use Taxes
LOCAL SALES AND USE TAX RATES IMPOSED
BY CALIFORNIA CITIES ON JULY 1, 2014

Footnote

- a. Each city's tax rate is credited against the county's local tax.

Table 24

Fuel (Excise) Taxes

GASOLINE AND JET FUEL TAX STATISTICS,

By Fiscal Year, 1923-24 to 2013-14

Fiscal year	Gasoline				Jet fuel tax		
	Taxable distributions (In gallons)	Tax rate a/ as of July 1	Revenue b/	Refunds	Taxpayers c/ as of June 30	Taxable distributions (In gallons)	Revenue b/
2013-14	14,599,336,000	\$0.395	\$5,763,417,000	\$5,844,000	47	134,718,000	\$2,558,000
2012-13	14,475,836,000	0.360	5,206,304,000	7,345,000	47	131,821,000	2,643,000
2011-12	14,608,032,000	0.357	5,221,980,000	6,478,000	48	126,634,000	2,533,000
2010-11	14,740,132,000	0.353	5,203,759,000	5,040,000	47	121,689,000	2,328,000
2009-10	14,819,049,000	0.18	2,668,891,000	3,314,000	48	120,862,000	2,252,000
2008-09	14,823,806,000	0.18	2,678,003,000	4,080,000	46	122,836,000	2,492,000
2007-08	15,382,454,000	0.18	2,804,134,000	5,097,000	46	148,556,000	3,065,000
2006-07	15,807,959,000	0.18	2,845,623,000	5,285,000	47	149,711,000	3,042,000
2005-06	15,873,744,000	0.18	2,871,962,000	2,839,000	51	149,197,000	3,118,000
2004-05	15,914,755,000	0.18	2,862,296,000	3,880,000	37	144,266,000	2,569,000
2003-04	15,926,570,000	0.18	2,868,133,000	4,315,000	55	135,686,000	2,189,000
2002-03	15,530,493,000	0.18	2,825,923,000	6,140,000	50	122,646,000	2,429,000
2001-02	15,236,683,000 ^{d/}	0.18	2,771,406,000 ^{d/}	15,719,000 ^{d/}	48 ^{d/}	120,183,000	2,447,000
2000-01	14,870,292,000	0.18	2,700,248,000	22,868,000	51	133,204,000	2,726,000
1999-00	14,715,765,000	0.18	2,623,631,000	26,712,000	66	114,452,000	2,536,000
1998-99	14,224,772,000	0.18	2,595,479,000	17,390,000	59	94,512,000	1,917,000
1997-98	13,926,011,000	0.18	2,497,810,000	24,181,000	62	88,284,000	1,799,000
1996-97	13,720,332,000	0.18	2,493,494,000	20,644,000	70	75,968,000	1,532,000
1995-96	13,632,893,000	0.18	2,459,261,000	42,626,000	107	74,069,000	1,517,000
1994-95	13,278,846,000	0.18	2,394,107,000 ^{e/}	24,206,000	106	66,589,000	1,308,000
1993-94	13,240,338,000	0.17 ^{e/}	2,320,234,000 ^{e/}	60,157,000	111	63,197,000	1,245,000
1992-93	13,166,370,000	0.16 ^{e/}	2,171,720,000 ^{e/}	27,548,000	119	65,174,000	1,296,000
1991-92	13,106,435,000	0.15 ^{e/}	2,028,395,000 ^{e/}	33,580,000	132	59,162,000	1,254,000
1990-91	13,253,569,000	0.09 ^{e/}	1,869,839,000 ^{e/}	29,794,000	139	57,311,000	1,203,000
1989-90	13,501,629,000	0.09	1,217,652,000	21,598,000	146	59,014,000	1,246,000
1988-89	13,202,015,000	0.09	1,187,103,000	17,049,000	155	53,603,000	1,142,000
1987-88	12,822,442,000	0.09	1,159,798,000	19,968,000	161	46,364,000	1,099,000
1986-87	12,553,224,000	0.09	1,125,715,000	21,523,000	140	44,304,000	966,000
1985-86	11,878,617,000	0.09	1,083,986,000	12,562,000	137	39,255,000	845,000
1984-85	11,642,880,000	0.09	1,054,864,000	13,911,000	147	41,617,000	884,000
1983-84	11,378,375,000	0.09	1,027,740,000 ^{f/}	19,086,000	154	41,025,000	845,000
1982-83	10,941,848,000	0.07 ^{f/}	877,130,000 ^{f/}	17,139,000	145	37,471,000	703,000
1981-82	11,015,230,000	0.07	770,628,000 ^{g/}	27,572,000 ^{g/}	131	40,435,000	860,000
1980-81	11,185,862,000	0.07	787,106,000	25,987,000	102	43,713,000	891,000
1979-80	11,316,801,000	0.07	800,012,000	24,451,000	94	50,225,000	988,000
1978-79	11,916,829,000	0.07	835,947,000	21,716,000	77	46,422,000	915,000
1977-78	11,571,520,000	0.07	810,020,000	18,866,000	76	34,469,000	692,000
1976-77	10,995,557,000	0.07	769,978,000	15,755,000	84	27,445,000	551,000
1975-76	10,530,404,000	0.07	737,100,000	14,802,000	77	23,583,000	474,000
1974-75	10,141,120,000	0.07	709,899,000	13,347,000	72	20,494,000	411,000
1973-74	10,019,253,000	0.07	701,400,000	15,271,000	49	19,324,000	390,000
1972-73	10,223,805,000	0.07	715,683,000	15,244,000	49	17,941,000	360,000
1971-72	9,748,850,000	0.07	682,482,000	13,393,000	48	14,463,000	292,000
1970-71	9,232,664,000	0.07	646,312,000	13,401,000	58	12,043,000	245,000
1969-70	8,939,785,000	0.08 ^{h/}	641,268,000 ^{h/}	13,437,000	52	8,057,000 ^{i/}	163,000 ^{i/}
1968-69	8,494,055,000	0.07	601,783,000 ^{h/}	14,596,000	53		
1967-68	8,057,505,000	0.07	564,038,000	14,012,000	63		
1966-67	7,649,738,000	0.07	535,488,000	15,560,000	59		
1965-66	7,385,411,000	0.08 ^{j/}	529,819,000 ^{j/}	17,234,000	63		
1964-65	7,041,337,000	0.07	510,954,000 ^{j/}	15,981,000	61		
1963-64	6,732,890,000	0.06 ^{k/}	454,126,000 ^{k/}	14,680,000	63		
1962-63	6,331,380,000	0.06	379,883,000	14,846,000	71		
1961-62	5,995,532,000	0.06	359,739,000	15,361,000	81		
1960-61	5,794,324,000	0.06	347,668,000	17,268,000	80		
1959-60	5,626,387,000 ^{l/}	0.06	337,588,000 ^{l/}	20,814,000	89		
1958-59	5,404,848,000	0.06	324,295,000	21,410,000	88		
1957-58	5,117,693,000	0.06	307,038,000	20,531,000	94		
1956-57	4,932,752,000	0.06	295,982,000	20,786,000	100		
1955-56	4,734,064,000	0.06	284,152,000	21,516,000	100		
1954-55	4,424,151,000	0.06	265,576,000	26,192,000	102		
1953-54	4,255,309,000	0.06 ^{m/}	255,305,000 ^{m/}	26,088,000	88		
1952-53	4,156,557,000	0.045	187,047,000	19,175,000	90		
1951-52	3,878,273,000	0.045	174,527,000	19,595,000	100		
1950-51	3,589,902,000	0.045	161,551,000	15,339,000	112		
1949-50	3,342,257,000	0.045	150,402,000		115		
1948-49	3,259,569,000	0.045	146,681,000		95		
1947-48	3,098,019,000	0.045 ^{n/}	139,411,000 ^{n/}		104		
1946-47	2,843,338,000	0.03	85,300,000		110		
1945-46	2,366,539,000	0.03	70,996,000		110		
1944-45	1,740,568,000	0.03	52,217,000		112		
1943-44	1,672,143,000	0.03	50,164,000		112		
1942-43	1,698,646,000	0.03	50,959,000		118		
1941-42	2,071,010,000	0.03	62,130,000		127		
1940-41	1,985,285,000	0.03	59,559,000		139		

Table 24

Fuel (Excise) Taxes

GASOLINE AND JET FUEL TAX STATISTICS,

By Fiscal Year, 1923-24 to 2013-14

Fiscal year	Taxable distributions (In gallons)	Tax rate a/ as of July 1	Gasoline		Taxpayers c/ as of June 30	Jet fuel tax	
			Revenue b/	Refunds		Taxable distributions (In gallons)	Revenue b/
1939-40	1,854,054,000	0.03	55,622,000		138		
1938-39	1,756,518,000	0.03	52,696,000		136		
1937-38	1,719,722,000	0.03	51,592,000		139		
1936-37	1,686,428,000	0.03	50,087,000		179		
1935-36	1,577,360,000	0.03	48,848,000		116		
1934-35	1,344,179,000	0.03	39,922,000		104		
1933-34	1,352,961,000	0.03	40,183,000		83		
1932-33	1,297,028,000	0.03	38,522,000		75		
1931-32	1,377,715,000	0.03	40,918,000		88		
1930-31	1,418,857,000	0.03	42,140,000		92		
1929-30	1,300,266,000	0.03	38,618,000		87		
1928-29	1,160,155,000	0.03	34,457,000		84		
1927-28	1,065,068,000	0.02 o/	30,693,000 o/		61		
1926-27	967,168,000	0.02	19,150,000		84		
1925-26	858,936,000	0.02	17,007,000		93		
1924-25	758,592,000	0.02	15,020,000		63		
1923-24	500,882,000	0.02 p/	9,917,000 p/		84		

Table 24
Fuel (Excise) Taxes
GASOLINE AND JET FUEL TAX STATISTICS,
By Fiscal Year, 1923-24 to 2013-14

Footnotes

- a. Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of \$16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The BOE is required to adjust the tax rate annually effective July 1 so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged. The tax rate for aviation gasoline remains 18 cents per gallon.
- b. Includes self-assessed taxes, tax deficiencies, and interest, and penalties. Refunds for nonhighway use have not been deducted.
- c. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2014, there were 142 gasoline suppliers, including 95 suppliers who incurred no tax liabilities.
- d. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- e. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage (floor stock) taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.
- f. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- g. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- h. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed.
- i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- j. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage [floor stock] tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of \$1,131,000).
- k. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- l. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B.)
- m. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- n. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- o. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- p. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

Table 25A

Fuel (Excise) Taxes

TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS,

By Fiscal Year, 1937-38 to 2013-14

Fiscal year	Diesel a/ (In gallons)	LPG b/ (In gallons)	Alternative Fuels		
			Alcohol c/ (In gallons)	Kerosene a/ (In gallons)	CNG d/ (In cubic feet)
2013-14	2,730,846,000	32,797,000	7,958,000	–	10,422,414,000
2012-13	2,637,184,000	31,576,000	6,128,000	-5,000	10,026,161,000
2011-12	2,641,551,000	32,862,000	5,827,000	18,000	9,121,135,000
2010-11	2,564,018,000	26,823,000	2,254,000	8,000	9,533,728,000
2009-10	2,587,828,000	25,574,000	1,353,000	12,000	8,789,061,000
2008-09	2,683,711,000	18,673,000	949,000	7,000	8,445,623,000
2007-08	2,984,774,000	18,109,000	1,193,000	58,000	8,630,712,000
2006-07	3,075,583,000	18,523,000	77,000	35,000	6,980,258,000
2005-06	2,944,034,000	21,444,000	116,000	24,000	7,315,950,000
2004-05	2,887,782,000	24,555,000	26,000	16,000	4,567,369,000
2003-04	2,807,061,000	22,080,000	38,000	46,000	3,419,207,000
2002-03	2,637,224,000	14,831,000	241,000	13,000	2,264,298,000
2001-02	2,663,413,000	10,962,000	184,000	33,000	2,180,575,000
2000-01	2,602,395,000	6,836,000	97,000	112,000	3,574,690,000
1999-00	2,593,684,000	9,842,000	687,000	41,000	1,816,964,000
1998-99	2,349,368,000	7,948,000	3,200,000	87,000	1,047,553,000
1997-98	2,350,577,000	9,269,000	7,510,000	175,000	1,234,730,000
1996-97	2,254,890,000	9,606,000	8,090,000	426,000	1,042,480,000
1995-96	2,152,377,000 ^{e/}	14,489,000	6,068,000	314,000	316,056,000
1994-95	2,027,334,000				
1993-94	1,855,445,000				
1992-93	1,858,835,000				
1991-92	1,885,446,000 ^{f/}				
1990-91	1,737,380,000				
1989-90	1,896,896,000				
1988-89	1,788,790,000				
1987-88	1,760,684,000				
1986-87	1,667,829,000				
1985-86	1,525,237,000				
1984-85	1,466,586,000				
1983-84	1,424,584,000				
1982-83	1,257,607,000				
1981-82	1,185,620,000				
1980-81	1,179,810,000				
1979-80	1,162,560,000				
1978-79	1,104,046,000				
1977-78	987,855,000				
1976-77	915,481,000				
1975-76	827,487,000				
1974-75	753,064,000				
1973-74	770,854,000				
1972-73	735,380,000				
1971-72	674,292,000				
1970-71	615,887,000				
1969-70	579,903,000				
1968-69	543,083,000				
1967-68	477,249,000				
1966-67	435,900,000				
1965-66	419,286,000				
1964-65	387,014,000				
1963-64	358,995,000				
1962-63	328,716,000				
1961-62	306,689,000				
1960-61	286,429,000				
1959-60	280,157,000				
1958-59	267,247,000				
1957-58	246,711,000				
1956-57	237,481,000				
1955-56	226,448,000				

**Table 25A
Fuel (Excise) Taxes**

**TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS,
By Fiscal Year, 1937-38 to 2013-14**

Fiscal year	Diesel a/ (In gallons)	LPG b/ (In gallons)	Alternative Fuels		
			Alcohol c/ (In gallons)	Kerosene a/ (In gallons)	CNG d/ (In cubic feet)
1954-55	202,406,000				
1953-54	183,043,000				
1952-53	174,026,000				
1951-52	150,683,000				
1950-51	131,562,000				
1949-50	103,791,000				
1948-49	89,341,000				
1947-48	79,245,000				
1946-47	71,385,000				
1945-46	62,946,000				
1944-45	54,107,000				
1943-44	46,798,000				
1942-43	41,765,000				
1941-42	36,705,000				
1940-41	26,023,000				
1939-40	17,549,000				
1938-39	12,273,000				
1937-38	8,803,000				

Table 25A Fuel (Excise) Taxes

TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, By Fiscal Year, 1937-38 TO 2013-14

Footnotes

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2013-14

Fiscal year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Revenue a/				Tax paid at reduced rate by transit districts d/
	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Alternative Fuels		Total	
					Diesel	Per Unit Basis	Flat Rate Basis c/		
2013-14	\$0.10		\$0.453 e/		\$324,951,000	\$5,605,000	\$379,000	\$330,935,000	\$1,293,000
2012-13	0.10 f/		0.405 f/	\$0.445	310,033,000	5,115,000	680,000	315,827,000	1,341,000
2011-12	0.13 f/		0.347 f/	0.435	383,414,000	5,050,000	699,000	389,163,000	1,190,000
2010-11		\$0.18		0.397	488,064,000	4,160,000	1,049,000	493,273,000	1,339,000
2009-10		0.18		0.373	500,897,000	3,103,000	452,000	504,453,000	1,414,000
2008-09		0.18		0.437	514,616,000	2,860,000	886,000	518,363,000	1,522,000
2007-08		0.18		0.366	571,719,000	3,607,000	644,000	575,970,000	1,426,000
2006-07		0.18		0.367	578,401,000	2,163,000	863,000	581,427,000	1,530,000
2005-06		0.18		0.330	548,941,000	2,545,000	547,000	552,033,000	1,368,000
2004-05		0.18		0.295	524,551,000	1,934,000	823,000	527,309,000	1,644,000
2003-04		0.18		0.278	508,331,000	2,090,000	603,000	511,024,000	1,391,000
2002-03		0.18		0.263	478,312,000	1,399,000	1,032,000	480,743,000	1,156,000
2001-02		0.18		0.282	483,734,000	1,294,000	1,025,000	486,053,000	1,377,000
2000-01		0.18		0.271	464,812,000	1,191,000	785,000	466,787,000	1,466,000
1999-00		0.18		0.250	470,044,000	1,105,000	534,000	471,683,000	1,380,000
1998-99		0.18		0.251	419,268,000	884,000	567,000	420,719,000	1,281,000
1997-98		0.18		0.263 g/	413,032,000	1,052,000	659,000	414,744,000	1,304,000
1996-97		0.18		0.180	393,936,000	1,137,000	634,000	395,707,000	1,332,000
1995-96		0.18		0.180	341,835,000 h/	1,200,000	711,000	343,745,000	1,308,000
1994-95		0.18			351,265,000	1,783,000	543,000	353,591,000	1,554,000
1993-94		0.18			317,272,000	2,280,000	587,000	320,139,000	935,000
1992-93		0.17			301,261,000	2,216,000	574,000	304,051,000	958,000
1991-92 i/		0.16			282,934,000	2,125,000	764,000	285,823,000	1,045,000
1990-91	0.09 j/	0.15			234,751,000	2,186,000	595,000	237,532,000	1,010,000
1989-90		0.09			164,967,000	2,179,000	564,000	167,710,000	1,168,000
1988-89		0.09			155,119,000	2,099,000	568,000	157,786,000	1,000,000
1987-88		0.09			151,624,000	2,196,000	796,000	154,616,000	1,266,000
1986-87		0.09			144,613,000	1,464,000	885,000	146,962,000	1,013,000
1985-86		0.09			132,192,000	1,622,000	1,149,000	134,963,000	872,000
1984-85		0.09			126,616,000	1,864,000	1,252,000	129,732,000	788,000
1983-84		0.09			122,823,000	1,810,000	1,353,000	125,986,000	813,000
1982-83	0.07	0.09			94,703,000	1,776,000	1,355,000	97,834,000	748,000
1981-82	0.07				78,739,000	1,664,000	1,370,000	81,773,000	783,000
1980-81	0.07				79,021,000	1,426,000	1,323,000	81,770,000	659,000
1979-80	0.07				77,960,000	1,039,000	1,145,000	80,144,000	637,000
1978-79	0.07				73,916,000	673,000	941,000	75,530,000	624,000
1977-78	0.07				66,105,000	640,000	1,019,000	67,764,000	553,000
1976-77	0.07				61,424,000	643,000	1,054,000	63,121,000	527,000
1975-76	0.07				55,402,000	386,000	1,067,000	56,855,000	507,000
1974-75	0.07				50,539,000	202,000		50,741,000	395,000
1973-74	0.07				51,875,000	289,000		52,164,000	382,000
1972-73	0.07				49,551,000	290,000		49,841,000	354,000
1971-72	0.07				45,382,000	599,000		45,981,000	330,000
1970-71	0.07				41,338,000	813,000		42,151,000	338,000
1969-70	0.08 k/				39,741,000 k/	755,000		40,496,000	320,000
1968-69	0.07 k/				36,838,000 k/	774,000		37,612,000	311,000 l/
1967-68	0.07				33,561,000	814,000		34,375,000	
1966-67	0.07				30,651,000	829,000		31,480,000	
1965-66	0.08 m/				30,186,000 m/	1,028,000 n/		31,214,000	
1964-65	0.07 m/				28,254,000 m/	1,211,000		29,465,000	
1963-64	0.07				25,258,000	1,274,000		26,532,000	
1962-63	0.07				23,136,000	1,187,000		24,323,000	
1961-62	0.07				21,580,000	1,291,000		22,871,000	
1960-61	0.07				20,173,000	1,446,000		21,619,000	
1959-60	0.07				19,743,000	1,094,000 o/		20,837,000	
1958-59	0.07				18,812,000			18,812,000	
1957-58	0.07				17,454,000			17,454,000	
1956-57	0.07				16,826,000			16,826,000	
1955-56	0.07				16,018,000			16,018,000	
1954-55	0.07				14,323,000			14,323,000	
1953-54	0.07				12,873,000			12,873,000	
1952-53	0.05				7,946,000			7,946,000	
1951-52	0.05				6,885,000			6,885,000	
1950-51	0.05				6,023,000			6,023,000	

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2013-14

Fiscal year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Diesel	Revenue a/			Tax paid at reduced rate by transit districts d/
	Jul 1	Jan 1	Jul 1	Jan 1		Alternative Fuels		Total	
						Per Unit Basis	Flat Rate Basis c/		
1949-50	0.05				4,764,000			4,764,000	
1948-49	0.05				4,079,000			4,079,000	
1947-48	0.05				3,595,000			3,595,000	
1946-47	0.03				2,171,000			2,171,000	
1945-46	0.03				1,918,000			1,918,000	
1944-45	0.03				1,640,000			1,640,000	
1943-44	0.03				1,417,000			1,417,000	
1942-43	0.03				1,268,000			1,268,000	
1941-42	0.03				1,117,000			1,117,000	
1940-41	0.03				793,000			793,000	
1939-40	0.03				537,000			537,000	
1938-39	0.03				373,000			373,000	
1937-38	0.03				268,000 ^{p/}			268,000	

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2013-14

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

Footnotes

- a. Includes interest and penalties which amounted to \$1,173,000 during the 2013-14 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. 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.
- c. 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.
- d. These amounts are also included in diesel and alternative fuels revenues.
- e. The IFTA rate was historically set in the fall with a January 1 effective date. The Fuel Tax Swap legislation in 2010 required annual adjustments to the diesel tax rate effective July 1 each year beginning in 2011. Legislation passed in 2012 moved the rate setting for IFTA to July 1 to coincide with the diesel fuel tax rate setting beginning 2013.
- f. The Fuel Tax Swap provides that the retail sale of diesel fuel is subject to additional sales and use tax. The additional sales and use tax rate for diesel fuel is 1.87% effective July 1, 2011, 1.94% effective July 1, 2013, and 1.75% effective July 1, 2014, and thereafter. Additionally, beginning July 1, 2011, the Fuel Tax Swap provides that the state excise tax on diesel fuel be decreased by 5 cents per gallon resulting in a state diesel fuel excise tax rate of 13 cents per gallon. Effective July 1, 2012, the state excise tax on diesel fuel decreased by 3 cents to a rate of 10 cents per gallon.
- g. 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.
- h. 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.
- i. 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.
- j. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.
- k. 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.
- l. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- m. 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.
- n. 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.
- o. 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.
- p. 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.

Table 26

Fuel (Excise) Taxes

UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE,

By Fiscal Year, 1989-90 to 2013-14

Fiscal year	Underground Storage Tank Maintenance Fee a/	Childhood Lead Poisoning Prevention Fee b/	Oil Spill Prevention and Administration Fee c/ and Oil Spill Response Fee d/
2013-14	\$289,197,000 e/	\$21,794,000	\$31,057,000
2012-13	314,880,000	24,321,000	31,337,000
2011-12	316,898,000	20,070,000	28,380,000 c/
2010-11	332,346,000	19,830,000	24,760,000
2009-10	289,174,000 e/	27,852,000	25,325,000
2008-09	224,158,000	18,755,000	26,853,000
2007-08	243,649,000	35,544,000	27,945,000
2006-07	251,095,000	9,309,000	28,070,000
2005-06	241,567,000 e/	9,970,000	28,763,000
2004-05	217,985,000 e/	11,904,000	27,559,000
2003-04	211,574,000	13,339,000	33,198,000
2002-03	206,767,000	19,679,000	20,824,000
2001-02	202,118,000	13,987,000	19,663,000
2000-01	184,218,000	11,716,000	21,257,000
1999-00	190,153,000	13,701,000	18,389,000
1998-99	189,136,000	15,134,000	20,708,000
1997-98	179,705,000	10,665,000	24,104,000
1996-97	144,493,000 e/	11,963,000	23,108,000
1995-96	117,217,000 e/	11,528,000	19,726,000
1994-95	91,531,000 e/	11,855,000	19,794,000
1993-94	84,159,000	11,726,000	19,994,000
1992-93	83,106,000	11,200,000	20,749,000
1991-92	88,850,000	835,000	23,120,000 f/
1990-91	18,732,000 e/		64,648,000 f/
1989-90	13,997,000		

Table 26

Fuel (Excise) Taxes

UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE,
By Fiscal Year, 1989-90 to 2013-14

Footnotes

- a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.
- b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.
- c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines. On January 1, 2012, the rate increased from \$.05 to \$.065 per barrel.
- d. This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.
- e. Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.020 per gallon. Effective January 1, 2014, the rate decreased to \$0.014 per gallon.
- f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.

Table 27
Alcoholic Beverage Tax
BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS a/,
By Fiscal Year, 1932-35 to 2013-14

Fiscal year	Wine					Total
	Beer	Still wines 14 percent alcohol or less	Over 14 percent alcohol	Champagne and sparkling wines	Distilled spirits	
2013-14	\$137,786,000	\$23,191,000	\$4,997,000	\$2,991,000	\$189,069,000	\$358,033,000
2012-13	135,770,000	22,193,000	4,647,000	2,762,000	186,933,000	352,305,000
2011-12	130,953,000	25,086,000	4,576,000	2,653,000	180,561,000	343,829,000
2010-11	132,316,000	17,070,000	4,301,000	2,513,000	175,531,000	331,731,000
2009-10	132,877,000	17,771,000	4,324,000	2,192,000	170,221,000	327,385,000
2008-09	135,515,000	21,885,000	4,290,000	2,111,000	167,387,000	331,189,000
2007-08	137,100,000	18,495,000	4,370,000	2,102,000	168,321,000	330,388,000
2006-07	139,140,000	20,469,000	4,141,000	2,141,000	163,537,000	329,427,000
2005-06	127,077,000	18,535,000	3,587,000	1,962,000	161,227,000	312,388,000
2004-05	131,216,000	18,719,000	2,958,000	1,900,000	157,608,000	312,401,000
2003-04	134,252,000	18,149,000	2,422,000	1,784,000	152,560,000	309,166,000
2002-03	124,935,000	18,358,000	2,081,000	1,742,000	143,285,000	290,401,000
2001-02	127,104,000	17,710,000	1,867,000	1,650,000	139,149,000	287,480,000
2000-01	128,606,000	17,398,000	1,604,000	1,602,000	138,158,000	287,368,000
1999-00	126,082,000	16,829,000	1,331,000	2,163,000	133,000,000	279,405,000
1998-99	124,421,000	15,724,000	1,351,000	1,981,000	127,510,000	270,986,000
1997-98	122,593,000	16,681,000	1,137,000	1,818,000	127,082,000	269,312,000
1996-97	122,448,000	17,398,000	1,020,000	1,847,000	124,656,000	267,370,000
1995-96	123,806,000	15,420,000	956,000	1,940,000	126,008,000	268,130,000
1994-95	120,970,000	15,046,000	977,000	2,046,000	129,975,000	269,028,000
1993-94	124,752,000	15,401,000	1,029,000	2,114,000	134,829,000	278,143,000
1992-93	128,730,000	15,664,000	1,075,000	2,290,000	141,756,000	289,531,000
1991-92	130,475,000 ^{b/}	15,637,000 ^{b/}	1,150,000 ^{b/}	2,236,000	143,935,000 ^{b/}	293,440,000
1990-91	26,758,000	899,000	127,000	2,523,000	94,489,000	124,796,000
1989-90	26,689,000	891,000	148,000	2,776,000	96,890,000	127,396,000
1988-89	26,835,000	922,000	169,000	2,901,000	96,566,000	127,393,000
1987-88	26,182,000	1,074,000	177,000	2,961,000	97,847,000	128,241,000
1986-87	25,653,000	1,084,000	180,000	3,180,000	100,265,000	130,362,000
1985-86	25,667,000	1,114,000	165,000	3,447,000	102,097,000	132,490,000
1984-85	25,146,000	1,017,000	156,000	3,243,000	105,497,000	135,059,000
1983-84	25,017,000	981,000	162,000	3,201,000	107,128,000	136,489,000
1982-83	24,043,000	957,000	168,000	2,742,000	108,786,000	136,696,000
1981-82	24,644,000	928,000	167,000	2,470,000	112,146,000	140,355,000
1980-81	24,707,000	899,000	167,000	2,293,000	114,999,000	143,065,000
1979-80	23,300,000	836,000	175,000	1,973,000	113,311,000	139,596,000
1978-79	22,367,000	815,000	190,000	1,853,000	113,329,000	138,554,000
1977-78	20,951,000	755,000	210,000	1,643,000	111,194,000	134,753,000
1976-77	19,945,000	690,000	212,000	1,394,000	105,468,000	127,708,000
1975-76	18,616,000	660,000	229,000	1,339,000	105,411,000	126,255,000
1974-75	18,057,000	605,000	231,000	1,219,000	101,447,000	121,559,000
1973-74	16,830,000	578,000	232,000	1,291,000	100,417,000	119,348,000
1972-73	15,782,000	559,000	264,000	1,326,000	96,755,000	114,686,000
1971-72	15,261,000	486,000	275,000	1,301,000	94,809,000	112,132,000
1970-71	13,847,000	444,000	262,000	1,273,000	90,780,000	106,606,000
1969-70	14,451,000	386,000	272,000	1,024,000	89,832,000	105,964,000
1968-69	12,743,000	316,000	286,000	785,000	85,546,000	99,677,000
1967-68	11,954,000	281,000	291,000	716,000	78,810,000 ^{c/}	92,052,000
1966-67	12,508,000	247,000	306,000	632,000	59,607,000	73,301,000
1965-66	11,629,000	235,000	320,000	537,000	57,438,000	70,159,000
1964-65	11,764,000	218,000	323,000	489,000	54,152,000	66,946,000
1963-64	10,148,000	203,000	337,000	405,000	50,703,000	61,796,000
1962-63	9,981,000	187,000	333,000	332,000	47,989,000	58,821,000
1961-62	9,442,000	169,000	345,000	313,000	45,283,000	55,552,000
1960-61	9,093,000	159,000	352,000	274,000	42,148,000	52,025,000
1955-60	25,404,000 ^{d/}	571,000	1,707,000	996,000 ^{e/}	178,267,000 ^{f/}	206,945,000
1950-55	17,432,000	411,000	1,516,000	493,000	78,536,000	98,388,000
1945-50	16,105,000	289,000	1,360,000	392,000	72,011,000	90,157,000
1940-45	11,516,000	351,000	1,217,000	268,000	62,806,000	76,158,000
1935-40	7,823,000	220,000 ^{g/}	1,606,000 ^{h/}	91,000 ^{i/}	40,276,000 ^{j/}	50,016,000
1932-35 ^{k/}	2,397,000	—	479,000 ^{l/}	—	—	2,876,000

Table 27
Alcoholic Beverage Tax
BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS a/,
By Fiscal Year, 1932-35 to 2013-14

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

Footnotes

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

Table 28
Alcoholic Beverage Tax
APPARENT CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS,
By Fiscal Year, 1935-40 to 2013-14
(In Gallons)

Fiscal year	Beer b/	Wine			Total wine consumption	Distilled spirits
		Still wines	Over 14 percent alcohol c/	Champagne and sparkling wines		
		14 percent alcohol or less				
2013-14	688,927,000	113,904,000	28,619,000	9,966,000	152,489,000	56,993,000
2012-13	678,845,000	110,965,000	23,234,000	9,208,000	143,407,000	56,373,000
2011-12	654,713,000 r/	125,430,000	22,876,000	8,835,000	157,141,000	54,475,000
2010-11	661,577,000	85,341,000	21,497,000	8,371,000	115,209,000	52,923,000
2009-10	664,107,000	88,869,000	21,617,000	7,319,000	117,806,000	51,371,000
2008-09	677,579,000	109,419,000	21,452,000	7,003,000	137,874,000	50,522,000
2007-08	685,492,000	92,470,000	19,935,000	6,974,000	119,379,000	50,784,000
2006-07	695,694,000	102,335,000	20,697,000	7,108,000	130,140,000	49,350,000
2005-06	635,382,000	92,644,000	17,883,000	6,535,000	117,062,000	48,653,000
2004-05	656,033,000	93,559,000	14,778,000	6,297,000	114,634,000	47,622,000
2003-04	670,944,000	90,693,000	12,093,000	5,918,000	108,703,000	46,035,000
2002-03	624,362,000	91,779,000	10,394,000	5,798,000	107,970,000	43,244,000
2001-02	640,049,000	88,514,000	9,333,000	5,501,000	103,348,000	42,003,000
2000-01	643,124,000	86,987,000	8,020,000	5,340,000	100,346,000	41,703,000
1999-00	630,402,000	84,134,000	6,654,000	7,210,000	97,998,000	40,148,000
1998-99	622,103,000	78,614,000	6,752,000	6,602,000	91,969,000	38,498,000
1997-98	612,963,000	83,414,000	5,685,000	6,058,000	95,157,000	38,375,000
1996-97	612,179,000	87,027,000	5,098,000	6,156,000	98,281,000	38,022,000
1995-96	619,001,000	77,100,000	4,780,000	6,466,000	88,346,000	37,973,000
1994-95	606,084,000	75,168,000	4,868,000	6,661,000	86,696,000	39,189,000
1993-94	625,565,000	76,935,000	5,137,000	7,047,000	89,118,000	40,722,000
1992-93	643,307,000	78,244,000	5,371,000	7,630,000	91,245,000	42,811,000
1991-92	677,367,000	80,584,000	5,833,000	7,453,000	93,871,000	44,276,000
1990-91	671,319,000	89,732,000	6,329,000	8,396,000	104,457,000	47,033,000
1989-90	679,747,000	88,163,000	7,401,000	9,247,000	104,810,000	48,215,000
1988-89	669,662,000	91,381,000	8,445,000	9,678,000	109,504,000	48,004,000
1987-88	650,286,000	107,267,000	8,862,000	9,871,000	126,000,000	48,886,000
1986-87	664,051,000	108,442,000	8,991,000	10,599,000	128,032,000	50,132,000
1985-86	634,915,000	111,358,000	8,245,000	11,489,000	131,091,000	51,048,000
1984-85	626,426,000	101,671,000	7,821,000	10,809,000	120,301,000	52,748,000
1983-84	623,174,000	98,131,000	8,099,000	10,670,000	116,900,000	53,564,000
1982-83	598,790,000	95,718,000	8,416,000	9,141,000	113,275,000	54,393,000
1981-82	610,873,000	92,815,000	8,374,000	8,232,000	109,421,000	56,073,000
1980-81	610,689,000	89,931,000	8,339,000	7,642,000	105,912,000	57,500,000
1979-80	576,951,000	83,621,000	8,745,000	6,577,000	98,943,000	56,656,000
1978-79	564,280,000	81,495,000	9,507,000	6,175,000	97,177,000	56,665,000
1977-78	528,724,000	75,538,000	10,489,000	5,475,000	91,502,000	55,597,000
1976-77	506,034,000	68,985,000	10,599,000	4,647,000	84,231,000	52,734,000
1975-76	471,996,000	65,988,000	11,458,000	4,463,000	81,909,000	52,705,000
1974-75	460,592,000	60,543,000	11,551,000	4,063,000	76,157,000	50,724,000
1973-74	431,001,000	57,761,000	11,591,000	4,304,000	73,656,000	50,208,000
1972-73	404,900,000	55,949,000	13,207,000	4,419,000	73,575,000	48,377,000
1971-72	395,645,000	48,555,000	13,768,000	4,337,000	66,660,000	47,405,000
1970-71	356,738,000	44,392,000	13,119,000	4,244,000	61,755,000	45,390,000
1969-70	373,129,000	38,568,000	13,584,000	3,412,000	55,564,000	44,916,000
1968-69	328,976,000	31,650,000	14,317,000	2,616,000	48,583,000	42,773,000
1967-68	308,936,000	28,104,000	14,543,000	2,386,000	45,032,000	40,629,000
1966-67	321,765,000	24,713,000	15,320,000	2,107,000	42,140,000	39,738,000
1965-66	298,711,000	23,509,000	15,990,000	1,791,000	41,290,000	38,292,000
1964-65	300,835,000	21,790,000	16,131,000	1,629,000	39,550,000	36,102,000
1963-64	261,145,000	20,313,000	16,848,000	1,350,000	38,510,000	33,802,000
1962-63	256,151,000	18,668,000	16,661,000	1,106,000	36,435,000	31,993,000
1961-62	242,761,000	16,851,000	17,239,000	1,044,000	35,134,000	30,189,000
1960-61	232,962,000	15,861,000	17,602,000	913,000	34,376,000	28,098,000
1955-60	1,058,922,000	57,116,000	85,379,000	3,323,000	145,818,000	118,844,000
1950-55	883,960,000	41,124,000	75,809,000	1,928,000	118,861,000	98,170,000
1945-50	801,657,000	29,022,000	67,996,000	1,625,000	98,643,000	90,014,000
1940-45	573,369,000	35,000,000	61,130,000	1,009,000	97,139,000	78,507,000
1935-40	387,414,000	37,121,000	65,264,000	683,000	103,068,000	50,345,000

Table 28
Alcoholic Beverage Tax
APPARENT CONSUMPTION ^{a/} OF BEER, WINES, AND DISTILLED SPIRITS,
By Fiscal Year, 1935-40 to 2013-14

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

Footnotes

- 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.
- r. Revised.

Table 29

Alcoholic Beverage Tax

PER CAPITA CONSUMPTION a/ OF BEER, WINES, AND DISTILLED SPIRITS,

By Fiscal Year, 1935-36 to 2013-14

(Consumption in gallons)

Fiscal year	Population b/	Per Capita Consumption		
		Beer c/	Wines	Distilled spirits
2013-14	38,340,074	17.97	3.98	1.49
2012-13	37,984,138 ^{r/}	17.87 ^{r/}	3.78	1.48
2011-12	37,668,804	17.38	4.17	1.45
2010-11	37,427,946	17.68	3.08	1.41
2009-10	37,223,900	17.84	3.16	1.38
2008-09	38,255,508	17.71	3.60	1.32
2007-08	37,883,992	18.09	3.15	1.34
2006-07	37,559,440	18.52	3.46	1.31
2005-06	37,195,240	17.08	3.15	1.31
2004-05	36,728,196	17.86	3.12	1.30
2003-04	36,271,091	18.50	3.00	1.27
2002-03	35,612,000	17.53	3.03	1.21
2001-02	35,000,000	18.29	2.95	1.20
2000-01	34,367,000	18.71	2.92	1.21
1999-00	33,753,000	18.68	2.90	1.19
1998-99	33,140,000	18.77	2.78	1.16
1997-98	32,657,000	18.77	2.91	1.18
1996-97	32,207,000	19.01	3.05	1.18
1995-96	31,837,000	19.44	2.77	1.19
1994-95	31,617,000	19.17	2.74	1.24
1993-94	31,418,000	19.91	2.84	1.30
1992-93	31,150,000	20.65	2.93	1.37
1991-92	30,723,000	22.05	3.06	1.44
1990-91	30,143,000	22.27	3.47	1.56
1989-90	29,558,000	23.00	3.55	1.63
1988-89	28,701,000	23.33	3.82	1.67
1987-88	27,996,000	23.23	4.50	1.75
1986-87	27,338,000	24.29	4.68	1.83
1985-86	26,687,500	23.79	4.92	1.91
1984-85	26,079,000	24.02	4.61	2.02
1983-84	25,414,000	24.52	4.60	2.11
1982-83	24,944,700	24.00	4.54	2.18
1981-82	24,469,500	24.96	4.47	2.29
1980-81	23,992,900	25.45	4.41	2.40
1979-80	23,534,000	24.52	4.20	2.41
1978-79	23,072,000	24.46	4.21	2.46
1977-78	22,610,000	23.38	4.05	2.46
1976-77	22,164,000	22.83	3.80	2.38
1975-76	21,756,000	21.70	3.76	2.42
1974-75	21,374,000	21.55	3.56	2.37
1973-74	21,036,000	20.49	3.50	2.39
1972-73	20,737,000	19.53	3.55	2.33
1971-72	20,470,000	19.33	3.26	2.32
1970-71	20,193,000	17.67	3.06	2.25
1969-70	19,922,000	18.73	2.79	2.25
1968-69	19,664,000	16.73	2.47	2.18
1967-68	19,372,000	15.95	2.32	2.10
1966-67	19,041,000	16.90	2.21	2.09
1965-66	18,670,000	16.00	2.21	2.05
1964-65	18,255,000	16.48	2.17	1.98
1963-64	17,768,000	14.70	2.17	1.90
1962-63	17,211,000	14.88	2.12	1.86
1961-62	16,636,000	14.59	2.11	1.81
1960-61	16,114,000	14.46	2.13	1.74
1955-56	13,292,000	14.52	2.05	1.58
1950-51	10,886,000	15.38	1.96	1.84
1945-46	9,452,000	16.86	2.13	2.37
1940-41	7,094,000	10.71	2.51	1.60
1935-36	6,258,000	11.63	3.39	1.46

Table 29
Alcoholic Beverage Tax
PER CAPITA CONSUMPTION *a/* OF BEER, WINES, AND DISTILLED SPIRITS,
By Fiscal Year, 1935-36 to 2013-14

Footnotes

- 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.

**Table 30A
Cigarette Tax**

CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, BY FISCAL YEAR, 1959-60 TO 2013-14

Fiscal year	Cigarette tax				Other tobacco products surtax	
	Revenue a/	Distributors' discounts b/	Gross value of tax indicia c/	Refunds	Revenue	Rate
2013-14	\$751,513,000	\$6,443,000	\$757,956,000	\$600,000	\$86,424,000	29.82%
2012-13	782,115,000	6,705,000	788,820,000	498,000	82,548,000	30.68%
2011-12	820,322,000	7,032,000	827,355,000	1,017,000	80,424,000	31.73%
2010-11	828,831,000	7,105,000	835,937,000	1,308,000	77,016,000	33.02%
2009-10	838,709,000	7,187,000	845,896,000	1,583,000	84,617,000	41.11%
2008-09	912,724,000	7,819,000	920,543,000	626,000	85,506,000	45.13%
2007-08	955,030,000	8,185,000	963,215,000	727,000	85,929,000	45.13%
2006-07	998,723,000	8,558,000	1,007,281,000	1,330,000	79,946,000	46.76%
2005-06	1,026,497,000	8,795,000	1,035,293,000	1,707,000	67,348,000	46.76%
2004-05	1,024,272,000	8,778,000	1,033,051,000	1,653,000	58,441,000	46.76%
2003-04	1,021,366,000	8,755,000	1,030,121,000	4,721,000	44,166,000	46.76%
2002-03	1,031,772,000	8,845,000	1,040,617,000	13,248,000	40,996,000	48.89%
2001-02	1,067,004,000	9,146,000	1,076,150,000	10,774,000	50,037,000	52.65% d/
2000-01	1,110,692,000	9,503,000	1,120,195,000	8,741,000	52,834,000	54.89%
1999-00	1,166,880,000	9,980,000	1,176,859,000	9,413,000	66,884,000	66.50%
1998-99	841,911,000 e/	7,206,000	849,117,000	6,808,000	42,137,000 f/	61.53% f/
1997-98	612,066,000	5,244,000	617,309,000	5,448,000	39,617,000	29.37%
1996-97	629,579,000	5,394,000	634,973,000	5,060,000	41,590,000	30.38%
1995-96	639,030,000	5,469,000	644,499,000	6,193,000	32,788,000	31.20%
1994-95	656,923,000	5,628,000	662,551,000	11,159,000	28,460,000	31.20%
1993-94	647,993,000 g/	5,553,000	653,546,000	8,353,000	19,773,000	23.03%
1992-93	667,479,000	5,715,000	673,195,000	9,138,000	21,480,000	26.82%
1991-92	711,275,000	6,086,000	717,362,000	7,791,000	22,016,000	29.35%
1990-91	729,612,000	6,242,000	735,854,000	7,904,000	24,064,000	34.17%
1989-90	770,042,000 h/	6,581,000	776,623,000	11,615,000	24,956,000 h/	37.47%
1988-89	499,712,000 h/	4,273,000	503,984,000	4,968,000	9,994,000 h/	41.67%
1987-88	254,869,000	2,180,000	257,049,000	2,970,000		
1986-87	257,337,000	2,202,000	259,539,000	2,661,000		
1985-86	260,960,000	2,231,000	263,190,000	2,834,000		
1984-85	265,070,000	2,267,000	267,337,000	2,390,000		
1983-84	265,265,000	2,267,000	267,532,000	2,756,000		
1982-83	273,748,000	2,336,000	276,084,000	2,060,000		
1981-82	278,667,000	2,383,000	281,050,000	1,843,000		
1980-81	280,087,000	2,395,000	282,482,000	1,567,000		
1979-80	272,119,000	2,327,000	274,446,000	1,645,000		
1978-79	270,658,000	2,315,000	272,973,000	1,408,000		
1977-78	275,042,000	2,352,000	277,394,000	1,239,000		
1976-77	270,502,000	2,315,000	272,817,000	832,000		
1975-76	269,852,000	2,309,000	272,161,000	927,000		
1974-75	264,182,000	2,262,000	266,444,000	745,000		
1973-74	259,738,000	2,222,000	261,960,000	632,000		
1972-73	253,089,000	2,167,000	255,256,000	626,000		
1971-72	248,398,000	2,127,000	250,525,000	677,000		
1970-71	240,372,000	2,058,000	242,430,000	552,000		
1969-70	237,220,000	2,032,000	239,253,000	455,000		
1968-69	238,836,000	2,046,000	240,882,000	492,000		
1967-68	208,125,000 i/	1,862,000	209,987,000	328,000		
1966-67	75,659,000	1,543,000	77,202,000	129,000		
1965-66	74,880,000	1,528,000	76,407,000	88,000		
1964-65	74,487,000	1,520,000	76,007,000	61,000		
1963-64	71,530,000	1,459,000	72,989,000	71,000		
1962-63	70,829,000	1,445,000	72,274,000	79,000		
1961-62	68,203,000	1,390,000	69,593,000	47,000		
1960-61	66,051,000 j/	1,675,000 k/	67,726,000	76,000		
1959-60	61,791,000 l/	767,000 l/	62,558,000	67,000		

Table 30A Cigarette Tax

CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 2013-14

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

Footnotes

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (See Refunds).
- b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.
- c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
- d. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
- e. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
- f. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.
- g. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.
- h. Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.
- i. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.
- j. Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.
- k. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
- l. Includes \$2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

Table 30B
Cigarette Tax

CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, BY FISCAL YEAR, 1959-60 TO 2013-14

Reported distributions (in packages of 20)				
Fiscal year	Total	Tax paid	Tax exempt	Apparent per capita consumption a/
2013-14	889,000,000	871,000,000	18,000,000	23.2
2012-13	930,000,000	907,000,000	23,000,000	24.5
2011-12	972,000,000	951,000,000	21,000,000	25.8
2010-11	989,000,000	961,000,000	28,000,000	26.4
2009-10	1,002,000,000	972,000,000	30,000,000	26.9
2008-09	1,090,000,000	1,058,000,000	32,000,000	28.5
2007-08	1,131,000,000	1,107,000,000	24,000,000	29.9
2006-07	1,177,000,000	1,158,000,000	20,000,000	31.3
2005-06	1,209,000,000	1,190,000,000	19,000,000	32.5
2004-05	1,224,000,000	1,187,000,000	37,000,000	33.3
2003-04	1,234,000,000	1,184,000,000	50,000,000	34.0
2002-03	1,227,000,000	1,196,000,000	31,000,000	34.5
2001-02	1,271,000,000	1,237,000,000	34,000,000	36.3
2000-01	1,324,000,000	1,288,000,000	37,000,000	38.5
1999-00	1,390,000,000	1,353,000,000	38,000,000	41.2
1998-99	1,568,000,000	1,523,000,000	45,000,000	47.3
1997-98	1,717,000,000	1,668,000,000	48,000,000	52.6
1996-97	1,777,000,000	1,716,000,000	61,000,000	55.2
1995-96	1,811,000,000	1,742,000,000	69,000,000	56.9
1994-95	1,871,000,000	1,791,000,000	80,000,000	59.2
1993-94	1,903,000,000	1,824,000,000	79,000,000	60.6
1992-93	2,010,000,000	1,923,000,000	86,000,000	64.5
1991-92	2,144,000,000	2,050,000,000	94,000,000	69.8
1990-91	2,196,000,000	2,102,000,000	93,000,000	72.8
1989-90	2,311,000,000	2,219,000,000	92,000,000	78.2
1988-89	2,431,000,000	2,353,000,000	78,000,000	84.7
1987-88	2,657,000,000	2,570,000,000	87,000,000	94.9
1986-87	2,690,000,000	2,595,000,000	95,000,000	98.4
1985-86	2,730,000,000	2,632,000,000	98,000,000	102.3
1984-85	2,781,000,000	2,673,000,000	108,000,000	106.7
1983-84	2,792,000,000	2,675,000,000	117,000,000	109.9
1982-83	2,889,000,000	2,761,000,000	128,000,000	115.8
1981-82	2,947,000,000	2,811,000,000	136,000,000	120.4
1980-81	2,966,000,000	2,825,000,000	141,000,000	123.6
1979-80	2,892,000,000	2,744,000,000	148,000,000	122.9
1978-79	2,887,000,000	2,730,000,000	157,000,000	125.1
1977-78	2,940,000,000	2,774,000,000	166,000,000	130.0
1976-77	2,900,000,000	2,728,000,000	172,000,000	130.9
1975-76	2,909,000,000	2,722,000,000	187,000,000	133.7
1974-75	2,857,000,000	2,664,000,000	193,000,000	133.7
1973-74	2,827,000,000	2,620,000,000	207,000,000	134.4
1972-73	2,762,000,000	2,553,000,000	209,000,000	133.2
1971-72	2,720,000,000	2,505,000,000	215,000,000	132.9
1970-71	2,635,000,000	2,424,000,000	211,000,000	130.5
1969-70	2,594,000,000	2,393,000,000	201,000,000	130.2
1968-69	2,616,000,000	2,409,000,000	207,000,000	133.0
1967-68	2,596,000,000	2,383,000,000	213,000,000	134.0
1966-67	2,737,000,000	2,573,000,000	164,000,000	143.8
1965-66	2,706,000,000	2,547,000,000	159,000,000	144.9
1964-65	2,679,000,000	2,534,000,000	145,000,000	146.7
1963-64	2,564,000,000	2,433,000,000	131,000,000	144.3
1962-63	2,545,000,000	2,409,000,000	136,000,000	147.9
1961-62	2,450,000,000	2,320,000,000	130,000,000	147.3
1960-61	2,382,000,000	2,258,000,000	124,000,000	147.8
1959-60	2,190,000,000	2,085,000,000	105,000,000	139.7

Table 30B
Cigarette Tax

CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 2013-14

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

Footnotes

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

Table 31

Insurance Tax

2013 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2014, BY COMPANY

Name of company	Taxable premiums	Total tax assessed
FIRE AND CASUALTY INSURERS		
Ace American Insurance Company	\$550,375,000	\$12,933,812
AIG Property Casualty Company	273,482,000	6,426,821
Alliance United Insurance Company	271,256,000	6,374,516
Allstate Indemnity Company	1,328,058,000	31,209,374
Allstate Insurance Company	1,038,120,000	24,395,819
Amco Insurance Company	672,014,000	15,792,337
Arch Insurance Company	247,099,000	5,806,835
California Automobile Insurance Company	406,482,000	9,552,326
California Capital Insurance Company	279,690,000	6,572,712
California Insurance Company	251,411,000	5,908,151
Coast National Insurance Company	300,824,000	7,069,369
Companion Property & Casualty Insurance Company	217,158,000	5,103,220
Continental Casualty Company	465,400,000	10,936,901
CSAA Insurance Exchange	1,856,094,000	43,618,220
Cypress Insurance Company	506,562,000	11,904,198
Employers Compensation Insurance Company	374,091,000	8,791,132
Esurance Property & Casualty Insurance Company	220,937,000	5,192,031
Everest National Insurance Company	361,059,000	8,484,889
Factory Mutual Insurance Company	381,753,000	8,971,192
Farmers Insurance Exchange	1,343,357,000	31,568,890
Federal Insurance Company	985,337,000	23,155,421
Fire Insurance Exchange	862,038,000	20,257,884
Fireman's Fund Insurance Company	300,539,000	7,062,674
GEICO General Insurance Company	703,519,000	16,532,706
GEICO Indemnity Company	264,658,000	6,219,460
Golden Eagle Insurance Corporation	276,320,000	6,493,526
Government Employees Insurance Company	238,950,000	5,615,332
Hartford Fire Insurance Company	271,307,000	6,375,711
Hartford Underwriters Insurance Company	289,519,000	6,803,706
IDS Property Casualty Insurance Company	265,746,000	6,245,024
Infinity Insurance Company	650,466,000	15,285,955
Insurance Company of the West	489,070,000	11,493,141
Interinsurance Exchange of the Automobile Club	1,969,422,000	46,281,423
Liberty Mutual Fire Insurance Company	702,027,000	16,497,644
Liberty Mutual Insurance Company	381,523,000	8,965,801
Mercury Casualty Company	356,725,000	8,383,049
Mercury Insurance Company	1,359,764,000	31,954,457
Mid-Century Insurance Company	1,633,095,000	38,377,740
National Union Fire Insurance Company of Pittsburgh, PA	858,867,000	20,183,375
Nationwide Mutual Insurance Company	258,668,000	6,078,699
Philadelphia Indemnity Insurance Company	322,347,000	7,575,161
Progressive West Insurance Company	299,717,000	7,043,343
QBE Insurance Corporation	223,613,000	5,254,905
Safeco Insurance Company of America	572,173,000	13,446,063
Security National Insurance Company	335,970,000	7,895,290
Sentinel Insurance Company, Ltd.	247,785,000	5,822,940
State Compensation Insurance Fund	1,046,704,000	24,597,545
State Farm General Insurance Company	2,063,209,000	48,485,409
State Farm Mutual Automobile Insurance Company	2,993,900,000	70,356,646
Travelers Commercial Insurance Company	236,058,000	5,547,373
Travelers Property Casualty Company of America	1,261,680,000	29,649,479
Truck Insurance Exchange	327,849,000	7,704,453
21st Century Insurance Company	558,953,000	13,135,391
United Financial Casualty Company	412,966,000	9,704,708
United Services Automobile Association	478,106,000	11,235,480
USAA Casualty Insurance Company	525,604,000	12,351,687
Wawanesa General Insurance Company	330,822,000	7,774,317
Zenith Insurance Company	356,780,000	8,384,320
Zurich American Insurance Company	822,949,000	20,412,523
725 other fire and casualty insurers a/	19,503,376,000	461,716,911
Totals for fire and casualty insurers	\$57,383,343,000	\$1,352,969,417

Note: Detail may not compute to total due to rounding

Table 31

Insurance Tax

2013 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2014, BY COMPANY - Concluded

Name of company	Taxable premiums	Total tax assessed
LIFE INSURERS		
AAA Life Insurance Company	\$170,187,000	\$3,970,531
Aetna Life Insurance Company	1,782,320,000	41,879,071
Allianz Life Insurance Company of North America	233,878,000	4,295,871
American Family Life Assurance Company of Columbus	365,985,000	8,600,654
American Fidelity Assurance Company	133,334,000	3,120,776
American General Life Insurance Company	484,231,000	11,186,678
Anthem Blue Cross Life & Health Insurance Company	4,706,076,000	110,592,778
Aviva Life & Annuity Company	152,537,000	3,530,816
AXA Equitable Life Insurance Company	264,181,000	6,146,238
Blue Shield of California Life & Health Insurance Company	2,359,302,000	55,443,594
Cigna Health & Life Insurance Company	497,763,000	11,697,434
Colonial Life & Accident Insurance Company	138,374,000	3,251,780
Connecticut General Life Insurance Company	414,884,000	9,743,221
Farmers New World Life Insurance Company	274,683,000	6,427,352
Fidelity & Guaranty Life Insurance Company	172,504,000	3,357,409
Genworth Life & Annuity Insurance Company	194,639,000	4,460,265
Genworth Life Insurance Company	354,726,000	8,249,587
The Guardian Life Insurance Company of America	521,543,000	12,164,903
Hartford Life & Accident Insurance Company	219,315,000	5,153,893
Hartford Life & Annuity Insurance Company	183,025,000	4,218,415
Health Net Life Insurance Company	889,418,000	20,901,313
Jackson National Life Insurance Company	300,316,000	4,845,053
John Hancock Life Insurance Company (U.S.A.)	673,648,000	15,561,150
Kaiser Permanente Insurance Company	177,703,000	4,176,023
Liberty Life Assurance Company of Boston	196,153,000	4,609,586
Life Insurance Company of North America	434,365,000	10,207,576
Life Insurance Company of the Southwest	147,912,000	3,284,926
Lincoln Benefit Life Company	277,534,000	6,439,127
The Lincoln National Life Insurance Company	744,835,000	17,389,704
Massachusetts Mutual Life Insurance Company	564,864,000	10,680,425
Metlife Investors USA Insurance Company	290,945,000	6,605,580
Metropolitan Life Insurance Company	1,385,089,000	31,929,983
Minnesota Life Insurance Company	334,625,000	7,841,420
Nationwide Life Insurance Company	227,606,000	5,063,405
New York Life Insurance & Annuity Corporation	516,015,000	9,646,878
New York Life Insurance Company	921,610,000	20,978,280
The Northwestern Mutual Life Insurance Company	678,470,000	15,852,096
Pacific Life Insurance Company	687,487,000	11,516,666
Primerica Life Insurance Company	308,178,000	7,242,187
Principal Life Insurance Company	412,479,000	8,775,376
Protective Life Insurance Company	186,205,000	4,371,903
Pruco Life Insurance Company	406,651,000	9,523,259
The Prudential Insurance Company of America	725,979,000	12,670,981
Reliastar Life Insurance Company	295,409,000	6,920,357
Riversource Life Insurance Company	154,145,000	3,523,688
Standard Insurance Company	305,668,000	7,166,287
State Farm Life Insurance Company	387,701,000	9,075,197
Sun Life Assurance Company of Canada	235,860,000	5,534,608
Transamerica Life Insurance Company	518,281,000	11,714,595
United of Omaha Life Insurance Company	265,341,000	4,930,640
UnitedHealthcare Insurance Company	1,549,760,000	36,419,360
Unum Life Insurance Company of America	372,259,000	8,748,097
USAA Life Insurance Company	203,326,000	4,015,974
Western Reserve Life Assurance Company of Ohio	266,071,000	6,227,431
336 other life insurers b/	5,335,664,000	122,733,328
Totals for life insurers	\$35,001,059,000	\$794,613,725^{c/}
Totals for fire and casualty insurers	\$57,383,343,000	\$1,352,969,417^{c/}
Totals for title insurers d/	\$342,990,000	\$12,423,924^{c/}
Totals for all insurers	\$92,727,392,000	\$2,160,007,066

Note: Detail may not compute to total due to rounding

Table 31 Insurance Tax

2013 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2014, BY COMPANY

Footnotes

- a. Each having a total tax of less than \$5,000,000. In addition, there were 148 fire and casualty insurers that reported no tax liability.
- b. Each having a total tax of less than \$3,000,000. In addition, there were 26 life insurers that reported no tax liability.
- c. Retaliatory taxes of \$4,460,784 for fire and casualty insurers, \$749,054 for life insurers, and \$4,363,652 for title insurers have been included in the assessments by company.
- d. Includes 14 insurers. In addition, there were three title insurers that reported no tax liability.

Table 32

Insurance Tax

SUMMARY OF INSURANCE TAXES ASSESSED IN 2013 AND 2014 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER *a/*

Type of insurer	Assessments on 2012 business		Assessments on 2013 business		Change In Assessments
	Number	Amount	Number	Amount	
Fire and Casualty	1,052	\$1,275,991,761	1,049	\$1,352,969,417	6.0%
Life	487	774,631,620	463	794,613,725	2.6%
Title	20	13,353,793	21	12,423,924	-7.0%
Subtotals	1,559 <i>b/</i>	\$2,063,977,174 <i>b/</i>	1,533 <i>c/</i>	\$2,160,007,066 <i>c/</i>	4.7%
Ocean Marine	594 <i>d/</i>	462,932	545 <i>e/</i>	712,605	53.9%
Totals	2,153	\$2,064,440,106	2,078	\$2,160,719,671	4.7%
Adjustments:					
Deficiency assessments	88 <i>f/</i>	9,687,901 <i>f/</i>	56 <i>g/</i>	19,041,924 <i>g/</i>	–
Refunds and cancellations	46 <i>h/</i>	10,309,766 <i>h/</i>	37 <i>i/</i>	23,647,154 <i>i/</i>	–
Net adjustments	134	-\$621,865	93	-\$4,605,230	–
Grand Totals	2,287	\$2,063,818,241	2,171	\$2,156,114,441	4.5%

Note: Detail may not compute to total due to rounding

Table 32

Insurance Tax

SUMMARY OF INSURANCE TAXES ASSESSED IN 2013 AND 2014 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER *a/*

Footnotes

- a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.
- b. Includes 178 retaliatory tax assessments totaling \$9,847,054 and 182 nil assessments.
- c. Includes 168 retaliatory tax assessments totaling \$9,573,489 and 177 nil assessments.
- d. Includes 539 nil assessments.
- e. Includes 467 nil assessments.
- f. Includes 22 initial assessments for prior years totaling \$1,182,715. In addition, action on four petitions resulted in increases from original assessments: two assessment increases for \$120,657 pertained to return premiums; one assessment increase for \$202,134 involved premiums reported incorrectly to another state; and one assessment increase for \$140,649 concerned retaliatory tax.
- g. Includes 5 initial assessments for prior years totaling \$2,534.
- h. Includes one petition cancellation for \$808 concerning billing the wrong taxpayer due to incorrect information; one petition cancellation for \$50,805 pertained to the computation of taxable annuities; one petition cancellation for \$827,295 concerned retaliatory tax, and five petition cancellations for \$4,575,163 involved cash-basis reporting of taxable premiums. Also included are two refunds for \$449,071 pertaining to low income housing credits; four refunds for \$444,626 involving the computation of taxable annuities; eleven refund for \$3,521,774 concerning cash-basis reporting of taxable premiums; one refund for \$228 resulting from retaliatory tax computation errors; three refunds for \$140,701 concerning anti-fraud fees; one refund for \$144 involving ocean marine tax computation errors; six refunds for \$200,200 pertaining to penalties which were relieved but previously paid; one refund for \$5,896 concerning credit interest on taxes paid for a petition that was granted; one refund for \$40,014 resulting from a Department of Insurance field audit; and eight refunds for \$53,041 involving clerical errors.
- i. Includes one petition cancellation for \$1,607,490 concerning timing differences resolved with a field audit; one petition cancellation for \$62,937 pertaining to the computation of taxable annuities; and eight petition cancellations for \$3,081,698 involving cash-basis reporting of taxable premiums. Also included are five refunds for \$10,058,978 pertaining to low income housing tax credits; one refund for \$19,589 involving the computation of taxable annuities; three refunds for \$4,554,370 concerning cash-basis reporting of taxable annuities; two refunds for \$532,663 resulting from return premiums; one refund for \$2,059,227 involving dividends applied to provide paid-up additions; one refund for \$3,732 resulting from a penalty which was relieved but previously paid; three refunds for \$3,417 involving clerical errors; one refund for \$15,492 pertaining to the pilot project insurance tax credit; one refund for \$377,338 resulting from qualified premiums having been incorrectly reported as unqualified premiums; four refunds for \$53,404 involving overpayment of amounts due; one refund for \$21,072 concerning the Federal Employees Health Benefit Program; one refund for \$1,175,000 involving guaranteed investment contracts; one refund for \$19,835 pertaining to administrative fees; and two refunds for \$1,012 resulting from miscellaneous reasons.

Table 33

Insurance Tax

INSURANCE TAX ASSESSMENTS a/ AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS,
LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND
TOTAL TAXES ASSESSED, 1911 TO 2014

Year of assessment	Number of assessments b/	Gross premiums tax rate	Taxes assessed on premiums c/	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine d/	Total taxes assessed
2014	1,266 e/	2.35%	\$2,155,401,836	–	\$712,605	\$2,156,114,441
2013	1,254	2.35%	2,063,355,309	–	462,932	2,063,818,241
2012	1,286	2.35%	1,987,853,924	–	1,003,341	1,988,857,265
2011	1,275	2.35%	1,933,227,614	–	1,157,445	1,934,385,059
2010	1,286	2.35%	1,883,438,320	–	1,553,601	1,884,991,921
2009	1,259	2.35%	1,935,985,900	–	1,282,744	1,937,268,644
2008	1,233	2.35%	2,008,474,231	–	1,225,805	2,009,700,036
2007	1,191	2.35%	1,981,644,613	–	942,900	1,982,587,513
2006	1,208	2.35%	2,000,355,122	–	926,029	2,001,281,151
2005	1,219	2.35%	1,971,746,712	–	1,949,587	1,973,696,299
2004	1,237	2.35%	1,833,271,791	–	932,734	1,834,204,525
2003	1,265	2.35%	1,581,183,037	–	1,114,050	1,582,297,087
2002	1,260	2.35%	1,520,065,328	–	873,659	1,520,938,986
2001	1,272	2.35%	1,353,527,142	–	519,876	1,354,047,018
2000	1,295	2.35%	1,266,455,716	–	441,859	1,266,897,575
1999	1,269	2.35%	1,164,025,477	–	482,012	1,164,507,489
1998	1,262	2.35%	1,145,664,875	–	600,264	1,146,265,139
1997	1,244	2.35%	1,126,140,961	–	509,494	1,126,650,455
1996	1,256	2.35%	1,076,486,524	–	545,482	1,077,032,006
1995	1,241	2.35%	923,458,207 f/	–	540,624	923,998,831
1994	1,235	2.35%	1,077,737,837 f/	–	363,622	1,078,101,459
1993	1,245	2.35%	1,149,354,061	–	375,468	1,149,729,529
1992	1,271	2.35%	1,199,878,619	–	288,882	1,200,167,501
1991	1,293	2.46%	1,211,392,648	–	297,521	1,211,690,169
1990	1,329	2.37%	1,106,574,868	–	230,108	1,106,804,976
1989	1,291	2.35%	1,082,116,239	–	236,775	1,082,353,014
1988	1,250	2.35%	1,088,501,995	–	215,150	1,088,717,145
1987	1,207	2.35%	918,812,776	–	153,794	918,966,570
1986	1,196	2.33%	795,971,303	–	149,821	796,121,124
1985	1,182	2.33%	655,415,839 g/	–	85,824	655,501,663
1984	1,174	2.33%	584,371,566 g/	–	66,928	584,438,494
1983	1,144	2.33%	459,977,247 h/	–	183,981	460,161,228
1982	1,106	2.35%	472,564,778	–	225,083	472,789,861
1981	1,064	2.35%	448,279,043	–	145,962	448,425,005
1980	1,065	2.35%	429,220,590	–	100,375	429,320,965
1979	1,038	2.35%	396,746,131	–	144,456	396,890,587
1978	1,008	2.35%	363,448,942	–	74,843	363,523,785
1977	984	2.35%	299,589,171	–	37,018	299,626,189
1976	967	2.35%	248,384,123	\$17,840,567 i/	23,124	230,566,680
1975	992	2.35%	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35%	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35%	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35%	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35%	160,307,804	11,673,670	45,488	148,679,622
1970	894	2.35%	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35%	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33%	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33%	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33%	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33%	97,782,471	5,601,383	24,785	92,205,873
1964	826	2.35%	90,473,809 j/	4,979,745	38,516	85,532,580
1963	815	2.35%	82,521,529	4,766,754	44,475	77,799,250
1962	809	2.35%	75,504,917	4,291,305	42,206	71,255,818
1961	767	2.35%	71,235,283	3,854,507	39,688	67,420,464
1960	736	2.35%	65,169,948	3,341,844	20,307	61,848,411
1959	711	2.35%	58,377,347	3,153,605	13,601	55,237,343
1958	716	2.35%	53,461,244	2,714,160	19,843	50,766,927
1957	728 k/	2.35%	48,365,723	2,278,623	54,234	46,141,334
1956	828	2.35%	44,476,726	2,026,931	83,296	42,533,091
1955	809	2.35%	40,810,154	1,781,071	75,118	39,104,201
1954	803	2.35%	40,040,521	1,601,342	61,743	38,500,922
1953	796	2.35%	35,634,480	1,393,689	83,909	34,324,700
1952	782	2.35%	30,384,576 l/	1,331,108	123,333	29,176,801
1951	781	2.35%	26,404,608	1,266,639	144,753	25,282,722

Table 33

Insurance Tax

INSURANCE TAX ASSESSMENTS a/ AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2014

Year of assessment	Number of assessments b/	Gross premiums tax rate	Taxes assessed on premiums c/	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine d/	Total taxes assessed
1950	783	2.35%	24,045,733	1,099,147	96,719	23,043,305
1949	769	2.35%	23,689,427	915,103	75,616	22,849,940
1948	755	2.35% m/	21,045,450	770,733	69,962	20,344,679
1947	747	2.40% m/	17,947,419	742,767	99,247	17,303,899
1946	736	2.45% m/	15,006,118	650,649	112,839	14,468,308
1945	669	2.50% m/	14,280,911	798,892	17,528	13,499,547
1944	649	2.55% m/	12,448,604	1,040,342	12,293	11,420,555
1943	644	2.60%	10,705,855	1,187,720	8,862	9,526,997
1942	722	2.60%	10,910,696	1,327,026	58,012	9,641,682
1941	716	2.60%	9,765,166	1,423,682	42,312	8,383,796
1940	721	2.60%	9,337,235	1,485,265	15,232	7,867,202
1939	711	2.60%	9,178,000	1,522,282	8,451	7,664,169
1938	648	2.60%	9,152,539	1,701,221	8,203	7,459,521
1937	648	2.60%	8,419,953	2,101,365	12,525	6,331,113
1936	677	2.60%	8,339,449	1,585,835	14,859	6,768,473
1935	691	2.60%	7,426,551	802,800	15,055	6,638,806
1934	618	2.60%	6,038,675	658,425	23,420	5,403,670
1933	613	2.60%	6,444,305	551,582	22,233	5,914,956
1932	600	2.60%	7,265,420	628,330	16,414	6,653,504
1931	606	2.60%	7,675,738	701,657	10,051	6,984,132
1930	642	2.60%	7,562,017	531,820		7,030,197
1929	596	2.60%	7,043,079	533,006		6,510,073
1928	557	2.60%	6,656,275	463,857		6,192,418
1927	519	2.60%	6,257,109	775,429		5,481,680
1926	520	2.60%	5,624,943	727,043		4,897,900
1925	487	2.60%	5,013,263	672,891		4,340,372
1924	433	2.60%	4,678,225	283,415		4,394,810
1923	402	2.60%	3,886,015	244,610		3,641,405
1922	402	2.60%	3,389,065	143,395		3,245,670
1921	405	2.60%	3,204,242	116,311		3,087,931
1920	355	2.00%	1,936,937	73,812		1,863,125
1919	335	2.00%	1,602,908	54,581		1,548,327
1918	330	2.00%	1,406,225	51,621		1,354,604
1917	328	2.00%	1,201,601	48,750		1,152,851
1916	316	2.00%	1,109,342	44,070		1,065,272
1915	315	2.00%	1,062,569	40,113		1,022,456
1914	319	1.75%	856,999	40,902		816,097
1913	313	1.75%	803,618	40,914		762,704
1912	285	1.50%	637,964	35,759		602,205
1911	258	1.50% n/	532,375 n/	12,160		520,215

Table 33
Insurance Tax

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INSURANCE TAX ASSESSMENTS a/ AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2014

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

Footnotes

- 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 filing 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
- e. Defined in footnote b. In addition, there were 168 retaliatory tax assessments and 644 returns that showed no tax liability of which 177 were for life, fire and casualty, and title insurers and 467 for ocean marine insurers.
- f. Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.
- g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.
- h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.
- i. This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.
- j. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.
- k. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.
- l. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
- m. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.
- n. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

Table 34**Resources Surcharges****ENERGY RESOURCES SURCHARGE AND GAS CONSUMPTION SURCHARGE REVENUE,**

By Fiscal Year, 1974-75 to 2013-14

Fiscal year	Electrical Energy Tax	Natural Gas Surcharge
2013-14	\$72,033,000	\$539,741,000
2012-13	71,673,000	647,505,000
2011-12	74,163,000 a/	646,308,000
2010-11	56,915,000	597,161,000
2009-10	53,300,000	532,303,000
2008-09	57,049,000	448,137,000
2007-08	57,040,000	400,030,000
2006-07	56,357,000	440,430,000
2005-06	51,638,000	346,172,000
2004-05	64,427,000 a/	301,376,000
2003-04	58,173,000 a/	262,614,000
2002-03	46,086,000	227,945,000
2001-02	44,853,000	179,107,000
2000-01	47,931,000 b/	30,511,000 c/
1999-00	45,539,000	
1998-99	43,191,000	
1997-98	41,454,000	
1996-97	42,542,000	
1995-96	42,588,000	
1994-95	41,296,000	
1993-94	40,706,000	
1992-93	41,349,000	
1991-92	39,863,000	
1990-91	40,246,000	
1989-90	39,358,000	
1988-89	38,086,000	
1987-88	36,942,000	
1986-87	35,142,000	
1985-86	34,824,000	
1984-85	34,432,000	
1983-84	32,131,000	
1982-83	30,729,000	
1981-82	30,994,000 d/	
1980-81	23,817,000 e/	
1979-80	19,022,000 f/	
1978-79	18,066,000 g/	
1977-78	17,670,000 h/	
1976-77	13,989,000	
1975-76	13,250,000	
1974-75	1,885,000 i/	

Table 34
Resources Surcharges
ENERGY RESOURCES SURCHARGE AND GAS CONSUMPTION SURCHARGE REVENUE,
By Fiscal Year, 1974-75 to 2013-14

Footnotes

- a. Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003. Effective January 1, 2011, the rate was increased to \$0.00029 per kilowatt hour from \$0.00022 per kilowatt hour.
- b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs. The revenue is deposited in the Gas Consumption Surcharge Fund.
- d. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.
- e. Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.
- f. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.
- g. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.
- h. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies and used in California became subject to the surcharge.
- i. This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

Table 35

Telephone Taxes

EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, by Fiscal Year, 1977-78 TO 2013-14

Fiscal year	Emergency telephone users surcharge a/	Universal telephone service tax b/
2013-14	\$85,224,000	—
2012-13	79,152,000	—
2011-12	83,313,000	—
2010-11	86,507,000	—
2009-10	90,349,000	—
2008-09	107,795,000 c/	—
2007-08	103,748,000	—
2006-07	112,154,000 d/	—
2005-06	130,911,000	—
2004-05	128,463,000 e/	—
2003-04	136,124,000	—
2002-03	131,239,000	—
2001-02	125,381,000	—
2000-01	121,640,000 f/	—
1999-00	104,237,000	—
1998-99	93,964,000	—
1997-98	90,842,000	—
1996-97	81,477,000	—
1995-96	73,080,000	—
1994-95	74,645,000 g/	—
1993-94	70,889,000	—
1992-93	67,445,000	—
1991-92	69,910,000	—
1990-91	64,725,000	—
1989-90	52,110,000 h/	—
1988-89	41,588,000	—
1987-88	40,529,000	\$11,702,000 i/
1986-87	40,985,000	42,627,000 i/
1985-86	34,437,000	83,707,000
1984-85	30,178,000	57,637,000
1983-84	25,356,000	
1982-83	23,057,000	
1981-82	20,052,000	
1980-81	15,759,000	
1979-80	15,142,000	
1978-79	14,069,000	
1977-78	8,747,000	

Table 35

Telephone Taxes

EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL
TELEPHONE SERVICE TAX REVENUE, by Fiscal Year, 1977-78 TO 2013-14

Fiscal year	Emergency telephone users surcharge a/	Universal telephone service tax b/
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Table 35 Telephone Taxes

EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, by Fiscal Year, 1977-78 TO 2013-14

Footnotes

- a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.
- d. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- e. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- f. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- g. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- h. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- i. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- j. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

Table 36A

Other Taxes And Fees

HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE, CALIFORNIA TIRE FEE,
 OCCUPATIONAL LEAD POISONING PREVENTION FEE, AND MARINE INVASIVE SPECIES FEE REVENUE,
 By Fiscal Year, 1981-82 to 2013-14

Fiscal year	Hazardous Substances Tax a/	Integrated Waste Management Fee b/	California Tire Fee c/	Occupational Lead Poisoning Prevention Fee d/	Marine Invasive Species Fee e/
2013-14	\$78,553,000	\$43,276,000	\$52,994,000	\$3,057,000	\$4,205,000
2012-13	72,534,000	40,911,000	51,983,000	3,207,000	4,526,000
2011-12	75,045,000	40,790,000	48,992,000	3,154,000	4,364,000
2010-11	71,008,000	42,295,000	47,908,000	3,080,000	4,970,000
2009-10	76,399,000	41,910,000	45,536,000	3,641,000	4,304,000
2008-09	79,091,000	48,556,000	46,863,000	3,399,000	3,964,000
2007-08	76,533,000	54,680,000	55,027,000	3,299,000	2,722,000
2006-07	67,850,000 f/	57,609,000	58,509,000	3,132,000	2,786,000
2005-06	66,208,000	61,171,000	59,955,000	3,086,000	3,001,000
2004-05	65,314,000	56,479,000	47,651,000 g/	2,990,000	3,522,000
2003-04	64,371,000	56,287,000	33,181,000	2,701,000	1,894,000
2002-03	66,789,000	54,979,000	31,898,000	2,598,000	1,140,000
2001-02	68,543,000	51,438,000	31,485,000	2,950,000	2,350,000
2000-01	58,696,000	50,277,000	14,658,000 g/	2,823,000	2,621,000
1999-00	52,279,000	46,318,000	4,979,000	2,435,000	1,502,000
1998-99	49,279,000	47,683,000	5,096,000	2,726,000	
1997-98	40,630,000	46,688,000	4,848,000	2,207,000	
1996-97	47,540,000	45,205,000	4,270,000 h/	2,323,000	
1995-96	49,382,000	45,960,000	4,051,000	2,325,000	
1994-95	51,662,000	46,615,000	3,591,000	2,452,000	
1993-94	62,465,000	28,696,000	3,438,000	2,182,000	
1992-93	72,306,000	47,989,000	3,464,000	1,586,000	
1991-92	81,937,000	46,395,000	3,511,000		
1990-91	81,953,000 i/	49,801,000	2,309,000 j/		
1989-90	76,792,000 k/	25,724,000			
1988-89	67,857,000				
1987-88	49,981,000				
1986-87	40,690,000 l/				
1985-86	24,324,000				
1984-85	24,791,000				
1983-84	21,254,000				
1982-83	16,065,000				
1981-82	3,455,000 m/				

Table 36A

Other Taxes And Fees

HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE, CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE, AND MARINE INVASIVE SPECIES FEE REVENUE, By Fiscal Year, 1981-82 to 2013-14

Footnotes

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

Table 36B**Other Taxes And Fees****WATER RIGHTS FEE, ELECTRONIC WASTE RECYCLING FEE, FIRE PREVENTION FEE,
AND LUMBER PRODUCTS ASSESSMENT REVENUE,****By Fiscal Year, 2003-04 to 2013-14**

Fiscal year	Water Rights Fee a/	Electronic Waste Recycling Fee b/	Fire Prevention Fee	Lumber Products Assessment c/
2013-14	\$13,589,000	\$57,615,000	\$143,500,000 d/	\$35,441,000
2012-13	13,625,000	86,890,000	75,202,000 d/	14,637,000
2011-12	13,153,000	110,255,000		
2010-11	8,124,000	156,283,000		
2009-10	6,500,000	175,811,000		
2008-09	8,254,000	108,044,000		
2007-08	7,853,000	80,394,000		
2006-07	7,719,000	79,344,000		
2005-06	7,793,000	78,321,000		
2004-05	6,967,000	30,806,000		
2003-04	6,804,000			

Table 36B

Other Taxes And Fees

WATER RIGHTS FEE, ELECTRONIC WASTE RECYCLING FEE, FIRE PREVENTION FEE, AND LUMBER PRODUCTS ASSESSMENT REVENUE,

By Fiscal Year, 2003-04 to 2013-14

Footnotes

- a. Effective January 1, 2004, this fee is collected from water rights owners.
- b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called covered electronic devices (CEDs). The fee is variable, depending on screen size.
- c. Beginning January 1, 2013, a one percent (1%) Lumber Products Assessment is imposed on the purchaser of lumber products or engineered wood products for storage, use or other consumption in this state. The revenue is deposited in the Timber Regulation and Forest Restoration Fund.
- d. The State Responsibility Area (SRA) Fire Prevention Fee became effective July 1, 2011 at the rate of \$150.00 per habitable structure located within an SRA. Billings for fiscal year 2011-12 were issued beginning in August 2012. Effective July 1, 2013, the rate increased to \$152.33.

Table 37A

Other Taxes and Fees

EWASTE FEE COLLECTIONS a/, by Fiscal Year, 2005-06 TO 2013-14

Fiscal Year	Video Display Size			Total
	Small 4 to 15 inches	Medium 15 to 35 inches	Large More than 35 inches	
2013-14	\$24,929,000 ^{b/}	\$23,251,000 ^{b/}	\$11,283,000 ^{b/}	\$59,463,000 ^{b/}
2012-13	31,801,000 ^{c/}	37,140,000 ^{c/}	17,265,000 ^{c/}	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000 ^{d/}	79,127,000 ^{d/}	32,368,000 ^{d/}	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 ^{e/}	71,891,000 ^{e/}	26,075,000 ^{e/}	114,049,000
2007-08	16,691,000	50,233,000	12,826,000	79,750,000
2006-07	15,421,000	56,505,000	11,211,000	83,138,000
2005-06	15,214,000 ^{f/}	59,411,000 ^{f/}	6,072,000 ^{f/}	80,697,000

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

Table 37A
Other Taxes and Fees
EWASTE FEE COLLECTIONS a/, by Fiscal Year, 2005-06 TO 2013-14

Footnotes

- a. Effective January 1, 2005 retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs). This revenue includes self-assessments from returns for sales and leases during the year; and, therefore, differs from the figures in Table 36B which are on a modified accrual basis.
- b. Preliminary.
- c. Effective January 1, 2013, the fee was decreased from \$6 to \$3 for small CEDs, from \$8 to \$4 for medium CEDs, and from \$10 to \$5 for large CEDs.
- d. Effective January 1, 2011, the fee was decreased from \$8 to \$6 for small CEDs, from \$16 to \$8 for medium CEDs, and from \$25 to \$10 for large CEDs.
- e. Effective January 1, 2009, the fee was increased from \$6 to \$8 for small CEDs, from \$8 to \$16 for medium CEDs, and from \$10 to \$25 for large CEDs.
- f. The eWaste recycling fee was first effective January 1, 2005, at the rate of \$6 per unit for small CEDs, \$8 per unit for medium CEDs, and \$10 per unit for large CEDs. The fee is based on the viewable size of the video display, measured diagonally.

Table 37B**Other Taxes and Fees**REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES *a/*, by Fiscal Year, 2005-06 TO 2013-14

Fiscal Year	Video Display Size			Total
	Small 4 to 15 inches	Medium 15 to 35 inches	Large More than 35 inches	
2013-14	8,346,575	7,997,587	2,220,004	18,564,166
2012-13	6,742,595	5,932,458	2,199,153	14,874,206
2011-12	5,215,278	6,581,546	1,958,289	13,755,113
2010-11	4,267,224	6,450,135	1,793,219	12,510,578
2009-10	3,084,771	6,334,853	1,551,431	10,971,055
2008-09	2,326,049	6,069,591	1,537,113	9,932,753
2007-08	2,781,824	6,279,214	1,282,589	10,343,627
2006-07	2,570,202	7,063,234	1,121,213	10,754,649
2005-06	2,535,620	7,426,466	607,139	10,569,225

Table 37B

Other Taxes and Fees

REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES a/, by Fiscal Year, 2005-06 TO 2013-14

Footnote

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