

**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/	Exempt value									Total exempt value as percent of tax base f/	
		Veterans' a/	College	Low-Valued Property	Church	Religious	Welfare: Schools below college grade	Welfare: Hospitals	Welfare: Other charitable properties c/	All other d/		Total e/
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 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
Sierra	8	855,000	—	— b/	—	1,885,000	—	—	14,705,000	411,000	17,857,000	3.3
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
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
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
Tulare	449	46,930,000	—	—	5,928,000	282,570,000	—	—	478,417,000	11,558,000	825,402,000	2.7
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
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

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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.