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Table 1
Administration
SUMMARY OF EXPENDITURES OF THE STATE BOARD OF EQUALIZATION
Fiscal Years 2013-14 and 2014-15

Function	Expenditures FY 2013-14	Expenditures FY 2014-15
Personal Services	**$399,450,000**	**$429,239,000**
Operating Expenses and Equipment:		
General Expense	17,776,000	18,172,000
Printing	2,158,000	1,675,000
Communications	5,577,000	7,906,000
Postage	4,402,000	4,890,000
Insurance	11,000	1,214,000
Travel--In-State	6,208,000	5,555,000
Travel--Out-of-State	3,378,000	3,623,000
Training	1,223,000	899,000
Facilities Operations	53,868,000	42,159,000
Utilities	204,000	231,000
Consulting & Professional Services:		
Interdepartmental	11,803,000	12,082,000
External	6,240,000	6,366,000
Consolidated Data Center	10,767,000	9,123,000
Data Processing	9,007,000	8,396,000
Central Administrative Services	6,490,000	7,443,000
Equipment	4,841,000	2,318,000
Other Items of Expense	113,000	19,000
Totals, Operating Expenses and Equipment	**$144,066,000**	**$132,071,000**
Totals, Expenditures	**$543,516,000**	**$561,310,000**
Reimbursements	-172,224,000	-182,820,000
Special Funds	-74,665,000	-79,404,000
Federal Funds	-83,000	-138,000
Net Expenditures (General Fund)	**$296,544,000**	**$298,948,000**

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	Revenue account	BOE or Non-BOE	2014-15	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	**General Fund**	BOE	**$357,390,000**	**0.9%**
Taxes on beer and wine		BOE	168,887,000	1.0%
Taxes on distilled spirits		BOE	188,503,000	0.7%
Cigarette and tobacco products taxes a/:			**837,444,000**	**-0.3%**
Breast cancer research cigarette stamp tax	Breast Cancer Fund	BOE	20,526,000	1.3%
Children and families first cigarette stamp tax	CA Children and Families First	BOE	460,847,000	-0.3%
Cigarette and tobacco products licensing fee b/	Cigarette and Tobacco Products Compliance	BOE	1,808,000	-0.8%
Cigarette and tobacco products surtax	Cigarette and Tobacco Products Surtax	BOE	267,935,000	-0.4%
Cigarette tax	General Fund	BOE	86,327,000	-0.1%
Electrical Energy Tax	**Energy Resources Surcharge**	BOE	**73,457,000**	**2.0%**
Emergency Telephone Users' Surcharge	**State Emergency Telephone Number Account**	BOE	**97,665,000**	**14.6%**
Environmental taxes and fees			**676,194,000**	**-8.5%**
Childhood lead poisoning prevention	Childhood Lead Poisoning Prevention Fund	BOE	20,564,000	-5.6%
Electronic waste recycle	Electronic Waste Recovery and Recycling Account	BOE	59,376,000	3.1%
Fire prevention fee c/	State Responsibility Area Fire Prevention	BOE	81,860,000	-43.0%
Hazardous substances taxes and fees	Hazardous Waste Control Account; Toxic Substances Control Account	BOE	85,265,000	8.5%
Integrated Waste Management fees	Integrated Waste Management Account	BOE	44,602,000	3.1%
Marine invasive species control	Marine Invasive Species Control Fund	BOE	4,319,000	2.7%
Occupational lead poisoning prevention	Occupational Lead Poisoning Prevention Account	BOE	3,266,000	6.9%
Oil spill fees	Oil Spill Prevention and Administration Fund	BOE	42,140,000	35.7%
Tire recycling fee	California Tire Recycling Management Fund	BOE	56,365,000	6.4%
Underground storage tank fee	Underground Storage Tank Clean-up Fund	BOE	262,973,000	-9.1%
Water rights fee	Water Rights Fund	BOE	15,463,000	13.8%
Fuel Taxes and Fees:			**5,745,044,000**	**-6.2%**
Diesel and use fuel taxes d/	Highway Users Tax Account	BOE	368,127,000	3.2%
Motor vehicle fuel taxes	**State Transportation Fund**	BOE	**5,376,917,000**	**-6.7%**
Gasoline tax e/	State Transportation Fund	BOE	5,374,334,000	-6.8%
Jet fuel tax	State Transportation Fund, Aeronautics Account	BOE	2,583,000	1.0%
Insurance taxes f/	**General Fund**	Non-BOE	**2,230,738,000**	**3.5%**
Lumber Products Assessment g/	**Timber Regulation and Forest Restoration Fund**	BOE	**35,366,000**	**-0.2%**
Natural Gas Surcharge	**Gas Consumption Surcharge Fund**	BOE	**550,925,000**	**2.1%**
Property Taxes			**1,280,338,000**	**26.0%**
Local taxes on state-assessed properties h/	Counties	Non-BOE	1,261,819,000	26.3%
Private car taxes	General Fund	BOE	8,925,000	4.6%
Timber Yield Tax	Timber harvest counties	BOE	9,594,000	5.3%
Sales and use taxes and fees:			**52,069,235,000**	**7.4%**
Retail Sales Tax			**50,600,175,000**	**5.4%**
City and county taxes i/	Cities and counties general funds	BOE	4,747,161,000	2.3%
County transportation tax	County transportation funds	BOE	1,586,038,000	4.0%
Special district taxes	Special tax districts	BOE	5,823,144,000	2.6%
Fiscal recovery fund sales tax j/	Fiscal Recovery Fund	BOE	1,583,880,000	3.4%
Local Revenue Fund 2011 state sales tax k/	Local Revenue Fund 2011	BOE	6,210,057,000	5.5%
Local revenue fund state sales tax	Local Revenue Fund	BOE	3,179,652,000	2.5%
Public safety fund sales tax	Public Safety Fund	BOE	3,179,652,000	2.5%
State taxes f,l/	General Fund	BOE	24,277,827,000	7.8%
Fees m/	General Fund	BOE	12,763,000	-6.7%
Managed care sales tax n/	**Children's Health and Human Services Special Fund**	BOE	**1,469,060,000**	**205.6%**
Total Revenues			**$63,953,795,000**	**5.8%**
Total BOE Revenues o/			**$60,461,238,000**	**5.5%**

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	2013-14	Yr-to-Yr Chg	2012-13	Yr-to-Yr Chg	2011-12	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	**$354,315,000**	**-0.6%**	**$356,551,000**	**3.0%**	**$346,252,000**	**3.6%**
Taxes on beer and wine	167,209,000	-1.1%	169,053,000	4.2%	162,198,000	2.4%
Taxes on distilled spirits	187,105,000	-0.2%	187,498,000	1.9%	184,054,000	4.7%
Cigarette and tobacco products taxes a/:	**839,712,000**	**-3.7%**	**871,533,000**	**-3.3%**	**901,157,000**	**-1.1%**
Breast cancer research cigarette stamp tax	20,270,000	-5.3%	21,409,000	-5.0%	22,540,000	-4.7%
Children and families first cigarette stamp tax	462,329,000	-3.8%	480,490,000	-3.6%	498,497,000	-1.3%
Cigarette and tobacco products licensing fee b/	1,822,000	7.4%	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and tobacco products surtax	268,907,000	-3.2%	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette tax	86,384,000	-4.1%	90,106,000	-5.2%	95,042,000	-1.0%
Electrical Energy Tax	**72,033,000**	**0.5%**	**71,673,000**	**-3.4%**	**74,163,000**	**30.3%**
Emergency Telephone Users' Surcharge	**85,224,000**	**7.7%**	**79,152,000**	**-5.0%**	**83,313,000**	**-3.7%**
Environmental taxes and fees	**738,835,000**	**2.7%**	**719,416,000**	**8.8%**	**661,102,000**	**-7.0%**
Childhood lead poisoning prevention	21,794,000	-10.4%	24,321,000	21.2%	20,070,000	1.2%
Electronic waste recycle	57,615,000	-33.7%	86,890,000	-21.2%	110,255,000	-29.5%
Fire prevention fee c/	143,500,000	90.8%	75,202,000	NA	-	
Hazardous substances taxes and fees	78,553,000	8.3%	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management fees	43,276,000	5.8%	40,911,000	0.3%	40,790,000	-3.6%
Marine invasive species control	4,205,000	-7.1%	4,526,000	3.7%	4,364,000	-12.2%
Occupational lead poisoning prevention	3,057,000	-4.7%	3,207,000	1.7%	3,154,000	2.4%
Oil spill fees	31,057,000	-0.9%	31,337,000	10.4%	28,380,000	14.6%
Tire recycling fee	52,994,000	1.9%	51,983,000	6.1%	48,992,000	2.3%
Underground storage tank fee	289,197,000	-8.2%	314,880,000	-0.6%	316,898,000	-4.6%
Water rights fee	13,589,000	-0.3%	13,625,000	3.6%	13,153,000	61.9%
Fuel Taxes and Fees:	**6,122,710,000**	**10.6%**	**5,536,122,000**	**-1.0%**	**5,592,013,000**	**-1.6%**
Diesel and use fuel taxes d/	356,735,000	9.0%	327,175,000	-11.0%	367,499,000	-23.0%
Motor vehicle fuel taxes	**5,765,975,000**	**10.7%**	**5,208,947,000**	**-0.3%**	**5,224,514,000**	**0.4%**
Gasoline tax e/	5,763,417,000	10.7%	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet fuel tax	2,558,000	-3.2%	2,643,000	4.3%	2,534,000	6.3%
Insurance taxes f/	**2,156,114,000**	**4.5%**	**2,063,818,000**	**3.8%**	**1,988,859,000**	**2.8%**
Lumber Products Assessment g/	**35,441,000** r/	**142.1%**	**14,637,000**	**NA**	**-**	
Natural Gas Surcharge	**539,741,000**	**-16.6%**	**647,505,000**	**0.2%**	**646,308,000**	**8.2%**
Property Taxes	**1,016,442,000**	**3.5%**	**981,682,000**	**1.9%**	**963,102,000**	**8.5%**
Local taxes on state-assessed properties h/	998,800,000	3.4%	965,940,000	2.0%	947,000,000	8.3%
Private car taxes	8,529,000	8.1%	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	9,113,000	16.0%	7,855,000	-2.5%	8,061,000	24.4%
Sales and use taxes and fees:	**48,487,497,000**	**8.5%**	**44,679,961,000**	**8.5%**	**41,196,804,000**	**-3.1%**
Retail Sales Tax	**48,006,801,000**	**7.4%**	**44,679,961,000**	**8.5%**	**41,196,804,000**	**-3.1%**
City and county taxes i/	4,639,502,000	6.1%	4,373,939,000	9.1%	4,009,624,000	8.9%
County transportation tax	1,524,349,000	4.5%	1,458,207,000	9.7%	1,329,474,000	8.3%
Special district taxes	5,676,806,000	13.9%	4,986,206,000	9.2%	4,567,694,000	9.8%
Fiscal recovery fund sales tax j/	1,531,735,000	6.1%	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 state sales tax k/	5,884,731,000	6.7%	5,516,137,000	5.1%	5,247,531,000	NA
Local revenue fund state sales tax	3,102,388,000	6.4%	2,916,188,000	7.1%	2,722,030,000	10.6%
Public safety fund sales tax	3,102,391,000	6.4%	2,916,186,000	7.1%	2,721,846,000	10.6%
State taxes f,l/	22,531,214,000	7.0%	21,056,390,000	9.4%	19,242,348,000	-29.5%
Fees m/	13,684,000	7.4%	12,741,000	20.7%	10,560,000	399.0%
Managed care sales tax n/	**480,697,000**	**NA**	**-**		**-**	
Total Revenues	**$60,448,064,000**	**7.9%**	**$56,022,049,000**	**6.8%**	**$52,453,072,000**	**-2.4%**
Total BOE Revenues o/	**$57,293,150,000**	**8.1%**	**$52,992,291,000**	**7.0%**	**$49,517,213,000**	**-2.7%**

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	2010-11	Yr-to-Yr Chg	2009-10	Yr-to-Yr Chg	2008-09	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	**$334,193,000**	**7.4%**	**$311,253,000**	**-3.9%**	**$323,954,000**	**-1.0%**
Taxes on beer and wine	158,324,000	5.4%	150,171,000	-6.7%	160,953,000	2.1%
Taxes on distilled spirits	175,869,000	9.2%	161,083,000	-1.2%	163,001,000	-3.9%
Cigarette and tobacco products taxes a/:	**911,322,000**	**-1.8%**	**928,007,000**	**-7.7%**	**1,005,615,000**	**-3.6%**
Breast cancer research cigarette stamp tax	23,652,000	-2.1%	24,171,000	-6.0%	25,718,000	-2.6%
Children and families first cigarette stamp tax	504,963,000	-1.4%	512,104,000	-7.8%	555,404,000	-3.7%
Cigarette and tobacco products licensing fee b/	1,694,000	-4.8%	1,778,000	-6.1%	1,895,000	-2.0%
Cigarette and tobacco products surtax	285,019,000	-3.0%	293,769,000	-6.8%	315,344,000	-3.8%
Cigarette tax	95,994,000	-0.2%	96,184,000	-10.3%	107,254,000	-2.4%
Electrical Energy Tax	**56,915,000**	**6.8%**	**53,300,000**	**-6.6%**	**57,049,000**	**0.0%**
Emergency Telephone Users' Surcharge	**86,507,000**	**-4.3%**	**90,349,000**	**-16.2%**	**107,795,000**	**3.9%**
Environmental taxes and fees	**710,604,000**	**2.0%**	**696,453,000**	**22.6%**	**567,936,000**	**-3.4%**
Childhood lead poisoning prevention	19,830,000	-28.8%	27,852,000	48.5%	18,755,000	-47.2%
Electronic waste recycle	156,283,000	-11.1%	175,811,000	62.7%	108,044,000	34.4%
Fire prevention fee c/	-		-		-	
Hazardous substances taxes and fees	71,008,000	-7.1%	76,399,000	-3.4%	79,091,000	3.3%
Integrated Waste Management fees	42,295,000	0.9%	41,910,000	-13.7%	48,556,000	-11.2%
Marine invasive species control	4,970,000	15.5%	4,304,000	8.6%	3,964,000	45.6%
Occupational lead poisoning prevention	3,080,000	-15.4%	3,641,000	7.1%	3,399,000	3.0%
Oil spill fees	24,760,000	-2.2%	25,325,000	-5.7%	26,853,000	-3.9%
Tire recycling fee	47,908,000	5.2%	45,536,000	-2.8%	46,863,000	-14.8%
Underground storage tank fee	332,346,000	14.9%	289,174,000	29.0%	224,158,000	-8.0%
Water rights fee	8,124,000	25.0%	6,500,000	-21.2%	8,254,000	5.1%
Fuel Taxes and Fees:	**5,683,361,000**	**79.4%**	**3,168,797,000**	**-1.1%**	**3,203,821,000**	**-5.7%**
Diesel and use fuel taxes d/	477,456,000	-4.1%	497,654,000	-4.9%	523,326,000	-11.2%
Motor vehicle fuel taxes	**5,205,905,000**	**94.9%**	**2,671,143,000**	**-0.3%**	**2,680,495,000**	**-4.5%**
Gasoline tax e/	5,203,521,000	95.0%	2,668,891,000	-0.3%	2,678,003,000	-4.5%
Jet fuel tax	2,384,000	5.9%	2,252,000	-9.7%	2,492,000	-18.7%
Insurance taxes f/	**1,934,385,000**	**2.6%**	**1,884,992,000**	**-2.7%**	**1,937,269,000**	**-3.6%**
Lumber Products Assessment g/	**-**		**-**		**-**	
Natural Gas Surcharge	**597,161,000**	**12.2%**	**532,303,000**	**18.8%**	**448,137,000**	**12.0%**
Property Taxes	**887,340,000**	**4.7%**	**847,511,000**	**0.5%**	**843,453,000**	**4.8%**
Local taxes on state-assessed properties h/	874,658,000	4.3%	838,728,000	1.0%	830,536,000	5.7%
Private car taxes	6,201,000	6.6%	5,816,000	-3.8%	6,045,000	-1.1%
Timber Yield Tax	6,480,000	118.4%	2,967,000	-56.8%	6,872,000	-46.4%
Sales and use taxes and fees:	**42,517,662,000**	**0.8%**	**42,165,819,000**	**5.6%**	**39,924,935,000**	**-10.1%**
Retail Sales Tax	**42,517,662,000**	**0.8%**	**42,165,819,000**	**5.6%**	**39,924,935,000**	**-10.1%**
City and county taxes i/	3,681,279,000	4.9%	3,510,763,000	-6.0%	3,734,285,000	-11.7%
County transportation tax	1,228,097,000	5.0%	1,170,171,000	-6.1%	1,246,361,000	-12.8%
Special district taxes	4,161,245,000	5.3%	3,953,322,000	11.3%	3,551,907,000	-10.6%
Fiscal recovery fund sales tax j/	1,217,117,000	4.7%	1,161,938,000	-6.2%	1,239,366,000	-11.6%
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%	2,439,721,000	-13.0%
Public safety fund sales tax	2,461,610,000	4.8%	2,348,068,000	-3.8%	2,439,721,000	-13.0%
State taxes f,l/	27,304,440,000	-1.3%	27,672,958,000	9.5%	25,273,188,000	-9.0%
Fees m/	2,116,000	297.9%	532,000	38.2%	385,000	-4.9%
Managed care sales tax n/	**-**		**-**		**-**	
Total Revenues	**$53,719,450,000**	**6.0%**	**$50,678,783,000**	**4.7%**	**$48,419,964,000**	**-8.9%**
Total BOE Revenues o/	**$50,910,407,000**	**6.2%**	**$47,955,063,000**	**5.0%**	**$45,652,159,000**	**-9.3%**

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	2007-08	Yr-to-Yr Chg	2006-07	Yr-to-Yr Chg	2005-06	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	**$327,270,000**	**-2.0%**	**$333,806,000**	**4.9%**	**$318,282,000**	**1.3%**
Taxes on beer and wine	157,568,000	-7.0%	169,372,000	7.5%	157,627,000	0.6%
Taxes on distilled spirits	169,702,000	3.2%	164,434,000	2.4%	160,654,000	1.9%
Cigarette and tobacco products taxes a/:	**1,042,797,000**	**-3.8%**	**1,084,103,000**	**-0.9%**	**1,093,789,000**	**0.2%**
Breast cancer research cigarette stamp tax	26,400,000	-3.2%	27,273,000	-3.2%	28,161,000	-2.4%
Children and families first cigarette stamp tax	576,857,000	-4.4%	603,385,000	-1.3%	611,031,000	0.3%
Cigarette and tobacco products licensing fee b/	1,934,000	-11.4%	2,183,000	17.4%	1,859,000	-36.7%
Cigarette and tobacco products surtax	327,734,000	-2.4%	335,893,000	0.4%	334,713,000	1.2%
Cigarette tax	109,871,000	-4.8%	115,370,000	-2.2%	118,026,000	-0.9%
Electrical Energy Tax	**57,040,000**	**1.2%**	**56,357,000**	**9.1%**	**51,638,000**	**-19.9%**
Emergency Telephone Users' Surcharge	**103,748,000**	**-7.5%**	**112,154,000**	**-14.3%**	**130,911,000**	**1.9%**
Environmental taxes and fees	**587,646,000**	**3.9%**	**565,423,000**	**1.0%**	**559,835,000**	**18.8%**
Childhood lead poisoning prevention	35,544,000	281.8%	9,309,000	-6.6%	9,970,000	-16.2%
Electronic waste recycle	80,394,000	1.3%	79,344,000	1.3%	78,321,000	154.2%
Fire prevention fee c/	-		-		-	
Hazardous substances taxes and fees	76,533,000	12.8%	67,850,000	2.5%	66,208,000	1.4%
Integrated Waste Management fees	54,680,000	-5.1%	57,609,000	-5.8%	61,171,000	8.3%
Marine invasive species control	2,722,000	-2.3%	2,786,000	-7.2%	3,001,000	-14.8%
Occupational lead poisoning prevention	3,299,000	5.3%	3,132,000	1.5%	3,086,000	3.2%
Oil spill fees	27,945,000	-0.4%	28,070,000	-2.4%	28,763,000	4.4%
Tire recycling fee	55,027,000	-6.0%	58,509,000	-2.4%	59,955,000	25.8%
Underground storage tank fee	243,649,000	-3.0%	251,095,000	3.9%	241,567,000	10.8%
Water rights fee	7,853,000	1.7%	7,719,000	-1.0%	7,793,000	11.9%
Fuel Taxes and Fees:	**3,396,594,000**	**-0.8%**	**3,423,538,000**	**-0.1%**	**3,425,886,000**	**0.9%**
Diesel and use fuel taxes d/	589,395,000	2.5%	574,874,000	4.4%	550,806,000	3.5%
Motor vehicle fuel taxes	**2,807,199,000**	**-1.5%**	**2,848,664,000**	**-0.9%**	**2,875,079,000**	**0.4%**
Gasoline tax e/	2,804,134,000	-1.5%	2,845,623,000	-0.9%	2,871,962,000	0.3%
Jet fuel tax	3,065,000	0.8%	3,042,000	-2.4%	3,118,000	21.4%
Insurance taxes f/	**2,009,700,000**	**1.4%**	**1,982,588,000**	**-0.9%**	**2,001,281,000**	**1.4%**
Lumber Products Assessment g/	**-**		**-**		**-**	
Natural Gas Surcharge	**400,030,000**	**-9.2%**	**440,430,000**	**27.2%**	**346,172,000**	**14.9%**
Property Taxes	**804,510,000**	**5.5%**	**762,865,000**	**0.9%**	**756,245,000**	**2.7%**
Local taxes on state-assessed properties h/	785,570,000	6.0%	740,861,000	1.1%	733,150,000	2.5%
Private car taxes	6,110,000	-8.9%	6,703,000	-3.6%	6,950,000	5.7%
Timber Yield Tax	12,831,000	-16.1%	15,301,000	-5.2%	16,145,000	13.2%
Sales and use taxes and fees:	**44,416,478,000**	**-1.5%**	**45,105,793,000**	**1.8%**	**44,300,734,000**	**6.8%**
Retail Sales Tax	**44,416,478,000**	**-1.5%**	**45,105,793,000**	**1.8%**	**44,300,734,000**	**6.8%**
City and county taxes i/	4,228,650,000	-0.8%	4,264,888,000	1.5%	4,199,969,000	3.6%
County transportation tax	1,429,075,000	0.7%	1,419,150,000	1.3%	1,401,329,000	6.8%
Special district taxes	3,974,548,000	1.4%	3,918,005,000	4.7%	3,743,610,000	7.9%
Fiscal recovery fund sales tax j/	1,401,776,000	-0.3%	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	2,805,089,000	-1.6%	2,850,488,000	1.4%	2,811,773,000	6.7%
Public safety fund sales tax	2,805,089,000	-1.6%	2,850,488,000	1.4%	2,811,773,000	6.7%
State taxes f,l/	27,771,845,000	-2.2%	28,396,242,000	1.6%	27,936,047,000	6.7%
Fees m/	405,000	-16.0%	482,000	11.8%	431,000	1.4%
Managed care sales tax n/	**-**		**-**		**-**	
Total Revenues	**$53,145,812,000**	**-1.3%**	**$53,867,057,000**	**1.7%**	**$52,984,773,000**	**6.1%**
Total BOE Revenues o/	**$50,350,542,000**	**-1.6%**	**$51,143,608,000**	**1.8%**	**$50,250,342,000**	**6.3%**

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	2004-05	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	**$314,275,000**	**0.5%**
Taxes on beer and wine	156,612,000	-5.7%
Taxes on distilled spirits	157,663,000	7.5%
Cigarette and tobacco products taxes a/:	**1,091,224,000**	**0.4%**
Breast cancer research cigarette stamp tax	28,840,000	1.5%
Children and families first cigarette stamp tax	609,503,000	1.3%
Cigarette and tobacco products licensing fee b/	2,938,000	-84.1%
Cigarette and tobacco products surtax	330,887,000	3.0%
Cigarette tax	119,056,000	1.6%
Electrical Energy Tax	**64,427,000**	**10.7%**
Emergency Telephone Users' Surcharge	**128,463,000**	**-5.6%**
Environmental taxes and fees	**471,177,000**	**11.3%**
Childhood lead poisoning prevention	11,904,000	-10.8%
Electronic waste recycle	30,806,000	NA
Fire prevention fee c/	-	
Hazardous substances taxes and fees	65,314,000	1.5%
Integrated Waste Management fees	56,479,000	0.3%
Marine invasive species control	3,522,000	86.0%
Occupational lead poisoning prevention	2,990,000	10.7%
Oil spill fees	27,559,000	-17.0%
Tire recycling fee	47,651,000	43.6%
Underground storage tank fee	217,985,000	3.0%
Water rights fee	6,967,000	2.4%
Fuel Taxes and Fees:	**3,396,928,000**	**0.8%**
Diesel and use fuel taxes d/	532,063,000	6.2%
Motor vehicle fuel taxes	**2,864,865,000**	**-0.2%**
Gasoline tax e/	2,862,296,000	-0.2%
Jet fuel tax	2,569,000	17.4%
Insurance taxes f/	**1,973,696,000**	**7.6%**
Lumber Products Assessment g/	**-**	
Natural Gas Surcharge	**301,376,000**	**14.8%**
Property Taxes	**736,443,000**	**-4.4%**
Local taxes on state-assessed properties h/	715,600,000	-4.5%
Private car taxes	6,577,000	-0.9%
Timber Yield Tax	14,267,000	-1.6%
Sales and use taxes and fees:	**41,475,086,000**	**9.0%**
Retail Sales Tax	**41,475,086,000**	**9.0%**
City and county taxes i/	4,053,961,000	-15.9%
County transportation tax	1,312,438,000	8.9%
Special district taxes	3,469,334,000	12.6%
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%
Public safety fund sales tax	2,635,803,000	7.9%
State taxes f,l/	26,180,129,000	8.8%
Fees m/	425,000	16.5%
Managed care sales tax n/	**-**	
Total Revenues	**$49,953,096,000**	**7.9%**
Total BOE Revenues o/	**$47,263,800,000**	**8.1%**

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, By Fiscal Year, 2004-05 to 2014-15

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.
o. Does not include insurance taxes revenues because most of the work involved is performed by the Insurance Commissioner, and does not include property tax revenues on state-assessed properties because the local taxes are billed and collected by the counties.

Table 3

Administration

SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION (BOE) FUNCTIONS,

Fiscal Year 2014-15

Program	BOE Expenditures a/	Non-BOE Expenditures b/	Total Costs	Revenues	Ratio of BOE expenditures to revenues	Ratio of total costs to revenues
County Assessment Standards c/	$10,192,000	$1,417,000	$11,609,000	-		
State-Assessed Property d/	8,460,000	1,139,000	9,599,000	$8,925,000	94.79%	107.55%
Timber Tax	1,726,000	-	1,726,000	9,594,000	17.99%	17.99%
Sales and Use Tax e/	446,113,000	30,134,000	476,247,000	52,069,235,000	.86%	.91%
Hazardous Substances Tax	4,585,000	-	4,585,000	85,265,000	5.38%	5.38%
Alcoholic Beverage Tax	2,437,000	272,000	2,709,000	357,390,000	.68%	.76%
Tire Recycling Fee	1,625,000	-	1,625,000	56,365,000	2.88%	2.88%
Cigarette and Tobacco Products Tax	22,452,000	375,000	22,827,000	835,636,000	2.69%	2.73%
Cigarette and Tobacco Products Licensing f/	9,848,000	102,000	9,950,000	1,808,000	544.69%	550.33%
Transportation Fund Tax g/	27,140,000	-	27,140,000	5,745,044,000	.47%	.47%
Occupational Lead Poisoning Prevention Fee	781,000	-	781,000	3,266,000	23.91%	23.91%
Integrated Waste Management	507,000	-	507,000	44,602,000	1.14%	1.14%
Underground Storage Tank Fee	3,280,000	-	3,280,000	262,973,000	1.25%	1.25%
Oil Spill Prevention	284,000	-	284,000	42,140,000	.67%	.67%
Energy Resources Surcharge	262,000	-	262,000	73,457,000	.36%	.36%
Annual Water Rights Fee	407,000	-	407,000	15,463,000	2.63%	2.63%
Childhood Lead Poisoning Prevention Fee	454,000	-	454,000	20,564,000	2.21%	2.21%
Marine Invasive Species Fee	365,000	-	365,000	4,319,000	8.45%	8.45%
Fire Prevention Fee	9,370,000	-	9,370,000	81,860,000	11.45%	11.45%
Emergency Telephone Users Surcharge	1,231,000	-	1,231,000	97,665,000	1.26%	1.26%
E-Waste Recycling Fee	4,197,000	-	4,197,000	59,376,000	7.07%	7.07%
Lumber Fee Program	1,234,000	-	1,234,000	35,366,000	3.49%	3.49%
Insurance Tax c, h/	307,000	34,000	341,000			
Natural Gas Surcharge	787,000	-	787,000	550,925,000	.14%	.14%
Appeals from Other Governmental Programs c/	3,234,000	222,000	3,456,000			
Administration and Support:						
Distributed to Other Programs i/	(64,801,000)	-	(64,801,000)			
Non-BOE Programs (Reimbursable) c/	32,000	-	32,000			
Totals	**$561,310,000**	**$33,695,000**	**$595,005,000**	**$60,461,238,000**	**.93%**	**.98%**
Excluding costs not associated with BOE revenue generation c/	$547,545,000	$32,022,000	$579,567,000		.91%	.96%
Reimbursements	-182,820,000	-	-182,820,000			
Special Funds	-79,404,000	-	-79,404,000			
Federal Funds	-138,000	-	-138,000			
Net Totals, Programs	**$298,948,000**	**$33,695,000**	**$332,643,000**	**$60,461,238,000**		

Note: Detail may not compute to total due to rounding

Table 3
Administration
SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION (BOE) FUNCTIONS, Fiscal Year 2014-15

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. Property tax revenues on state-assessed properties are not included because the local taxes are billed and collected by the counties.
e. Includes Medi-Cal Managed Care Plans sales tax program.
f. Includes the cost of registration, license renewals, telephone advisory services, collection, inspections and investigations, processing citations, and holding appeals hearings. Revenues include annual licensing fees imposed on manufacturers, importers, wholesalers and distributors and one-time fees on new retailers and retailer reinstatement license fees.
g. 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.
h. Insurance taxes revenues are not shown because most of the work involved is performed by the Insurance Commissioner.
i. These administrative costs are already allocated to the above tax programs.

Table 4
Property Taxes

SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES a/, AND AVERAGE TAX RATES, 2005-2006 to 2015-2016
(Assessed values in dollars)

Assessment agency and type of property	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006
County assessors:											
Land	2,295,809,031,000	2,160,504,160,000 r/	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
Improvements	2,814,110,185,000	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
Real property totals	5,109,919,216,000	4,822,248,293,000 r/	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
Tangible personal property	187,665,023,000	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
Gross tangible property totals	5,297,584,239,000	5,001,098,105,000 r/	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
Exemptions:											
Homeowners' exemption	35,999,831,000	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
All other exemptions b/	181,924,389,000	175,238,806,000 r/	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
Net tangible property totals: c/											
Net of "all other exemptions" b/	5,115,659,850,000	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
Net of all exemptions	5,079,660,019,000	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
State Board of Equalization:											
Land	12,297,617,000	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
Improvements	68,525,424,000	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
Real property totals	80,823,041,000	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
Tangible personal property	18,690,390,000	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
Gross tangible property totals	99,513,430,000	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
Totals all property:											
Land	2,308,106,648,000	2,172,253,851,000 r/	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
Improvements	2,882,635,609,000	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
Real property totals	5,190,742,257,000	4,897,996,061,000 r/	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
Tangible personal property	206,355,413,000	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
Gross tangible property totals	5,397,097,670,000	5,094,397,522,000 r/	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
Net tangible property totals: c/											
Net of "all other exemptions" b/	5,215,173,280,000	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
Net of all exemptions	5,179,173,449,000	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
Property tax levies d/	–	$55,470,944,000	$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
Statewide average tax rates (per $100 assessed valuation)	–	$1.142	$1.143	$1.139	$1.135	$1.132	$1.119	$1.108	$1.098	$1.099	$1.098
Property tax relief e/	–	$415,151,000	$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

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, 2005-2006 to 2015-2016

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.

r. Revised.

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, 2015-2016

County	Land	Improvements	Personal property b/	Exemptions	Net total	Year to year change
Alameda	$75,162,399,000	$163,549,915,000	$10,533,378,000	$7,936,617,000	$241,309,075,000	7.8%
Alpine	234,756,000	467,057,000	9,285,000	721,000	710,378,000	1.0%
Amador	1,642,344,000	3,097,395,000	149,994,000	148,741,000	4,740,993,000	3.4%
Butte	6,982,347,000	13,381,672,000	1,092,218,000	1,077,524,000	20,378,712,000	4.9%
Calaveras	1,704,470,000	4,624,024,000	125,120,000	116,173,000	6,337,441,000	5.6%
Colusa	1,164,075,000	2,249,701,000	322,899,000	62,676,000	3,673,998,000	4.1%
Contra Costa	73,861,376,000	103,684,494,000	3,543,798,000	5,471,705,000	175,617,962,000	7.3%
Del Norte	702,519,000	1,076,564,000	87,900,000	113,679,000	1,753,304,000	0.9%
El Dorado	8,998,610,000	19,414,507,000	708,192,000	614,618,000	28,506,691,000	5.6%
Fresno	20,075,621,000	49,852,556,000	4,224,461,000	3,064,248,000	71,088,391,000	4.2%
Glenn	1,133,811,000	1,529,833,000	352,730,000	58,912,000	2,957,463,000	6.6%
Humboldt	4,701,716,000	7,792,040,000	595,257,000	601,557,000	12,487,456,000	3.5%
Imperial	4,210,326,000	7,565,492,000	1,164,171,000	419,664,000	12,520,325,000	6.4%
Inyo	2,663,163,000	1,385,779,000	174,972,000	81,246,000	4,142,668,000	4.3%
Kern	30,602,672,000	58,000,452,000	3,753,786,000	2,364,759,000	89,992,150,000	-8.6%
Kings	2,943,732,000	6,824,754,000	760,814,000	495,582,000	10,033,718,000	4.8%
Lake	2,672,726,000	4,208,944,000	187,558,000	233,517,000	6,835,712,000	1.0%
Lassen	798,176,000	1,340,002,000	118,947,000	76,049,000	2,181,076,000	2.2%
Los Angeles	677,607,502,000	610,198,519,000	50,174,647,000	47,847,562,000	1,290,133,105,000	6.1%
Madera	4,142,948,000	8,932,693,000	761,159,000	721,797,000	13,115,003,000	5.6%
Marin	33,015,953,000	34,800,927,000	1,025,735,000	1,701,471,000	67,141,144,000	7.1%
Mariposa	848,915,000	1,274,302,000	63,888,000	31,653,000	2,155,452,000	2.3%
Mendocino	4,656,551,000	5,996,720,000	672,023,000	463,084,000	10,862,209,000	3.5%
Merced	6,038,100,000	14,533,074,000	1,130,872,000	675,716,000	21,026,330,000	8.4%
Modoc	464,838,000	524,185,000	100,710,000	19,448,000	1,070,285,000	0.7%
Mono	1,955,895,000	3,585,702,000	145,530,000	48,788,000	5,638,338,000	2.2%
Monterey	27,422,411,000	30,650,010,000	1,828,735,000	2,196,512,000	57,704,645,000	5.9%
Napa	13,378,625,000	19,309,863,000	1,336,776,000	1,001,805,000	33,023,460,000	6.4%
Nevada	5,510,610,000	11,597,604,000	312,671,000	391,543,000	17,029,342,000	5.3%
Orange	290,431,124,000	213,811,547,000	19,535,703,000	12,945,862,000	510,832,512,000	7.1%
Placer	20,614,874,000	44,908,798,000	1,627,607,000	1,931,975,000	65,219,304,000	8.8%
Plumas	1,267,046,000	2,569,319,000	97,751,000	54,666,000	3,879,450,000	3.6%
Riverside	73,554,988,000	168,900,092,000	6,221,735,000	5,661,924,000	243,014,891,000	5.5%
Sacramento	40,147,796,000	97,007,526,000	5,091,067,000	5,981,327,000	136,265,062,000	4.6%
San Benito	2,805,683,000	3,868,059,000	351,614,000	106,618,000	6,918,739,000	6.6%
San Bernardino	55,927,650,000	137,343,713,000	7,884,416,000	7,131,446,000	194,024,333,000	5.2%
San Diego	203,701,281,000	249,426,244,000	16,628,709,000	15,202,610,000	454,553,625,000	5.6%
San Francisco	95,330,594,000	102,439,547,000	4,636,797,000	7,368,331,000	195,038,607,000	6.9%
San Joaquin	19,659,851,000	43,433,554,000	3,944,277,000	2,325,339,000	64,712,343,000	6.1%
San Luis Obispo	21,159,030,000	26,683,968,000	1,448,085,000	788,606,000	48,502,478,000	6.0%
San Mateo	83,044,866,000	94,695,033,000	7,265,179,000	4,628,813,000	180,376,266,000	7.7%
Santa Barbara	34,906,745,000	38,761,622,000	2,891,746,000	3,500,878,000	73,059,235,000	1.6%
Santa Clara	187,655,618,000	200,742,129,000	24,983,239,000	20,827,508,000	392,553,479,000	8.7%
Santa Cruz	20,874,546,000	18,659,126,000	781,853,000	1,120,592,000	39,194,933,000	6.5%
Shasta	4,671,684,000	11,770,093,000	841,313,000	797,877,000	16,485,213,000	4.2%
Sierra	268,447,000	303,979,000	15,089,000	19,434,000	568,081,000	3.6%
Siskiyou	1,464,592,000	2,992,339,000	312,143,000	199,736,000	4,569,338,000	3.0%
Solano	12,292,489,000	34,671,582,000	3,108,338,000	2,638,837,000	47,433,572,000	5.2%
Sonoma	30,202,009,000	47,970,276,000	2,531,379,000	2,621,860,000	78,081,804,000	6.9%
Stanislaus	11,856,400,000	30,213,918,000	2,149,534,000	1,865,009,000	42,354,843,000	6.8%
Sutter	2,864,346,000	5,676,353,000	601,534,000	308,003,000	8,834,229,000	5.6%
Tehama	1,618,519,000	3,338,867,000	275,366,000	157,764,000	5,074,988,000	6.5%
Trinity	646,497,000	767,834,000	53,179,000	25,467,000	1,442,043,000	4.8%
Tulare	8,341,413,000	22,421,357,000	1,887,781,000	872,212,000	31,778,339,000	5.7%
Tuolumne	2,110,853,000	4,556,419,000	205,800,000	209,640,000	6,663,432,000	5.2%
Ventura	56,151,985,000	63,173,400,000	4,125,353,000	3,084,639,000	120,366,098,000	4.1%
Yolo	7,614,366,000	16,399,253,000	929,345,000	927,384,000	24,015,579,000	6.5%
Yuba	1,624,168,000	3,680,881,000	471,255,000	582,666,000	5,193,638,000	4.4%
Total	**$2,308,106,648,000**	**$2,882,635,609,000**	**$206,355,413,000**	**$181,924,389,000**	**$5,215,173,280,000**	**6.0%**

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, 2015-2016

Footnotes

a. The value of the homeowners' exemption, $35,999,831,000, 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 $865,576,000 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, 2015-2016

County	Land	Improvements	Personal property a/	Total	Year to year change
Alameda	$440,852,000	$2,658,005,000	$691,831,000	$3,790,688,000	5.9%
Alpine	3,159,000	14,545,000	1,079,000	18,784,000	3.6%
Amador	11,630,000	197,512,000	14,838,000	223,980,000	3.8%
Butte	44,284,000	681,787,000	149,193,000	875,264,000	4.7%
Calaveras	7,609,000	130,053,000	11,816,000	149,478,000	8.6%
Colusa	23,066,000	857,307,000	18,513,000	898,887,000	-0.4%
Contra Costa	439,322,000	3,288,529,000	497,115,000	4,224,966,000	2.2%
Del Norte	2,472,000	26,633,000	8,105,000	37,210,000	-3.9%
El Dorado	16,134,000	287,638,000	51,008,000	354,780,000	5.0%
Fresno	192,390,000	3,268,111,000	397,822,000	3,858,322,000	5.4%
Glenn	7,098,000	118,527,000	16,629,000	142,254,000	9.8%
Humboldt	12,148,000	386,844,000	53,968,000	452,961,000	11.3%
Imperial	33,069,000	626,741,000	52,976,000	712,786,000	1.8%
Inyo	12,689,000	118,779,000	60,606,000	192,074,000	26.8%
Kern	195,389,000	3,281,867,000	279,749,000	3,757,005,000	7.4%
Kings	22,378,000	401,753,000	71,422,000	495,553,000	9.4%
Lake	21,640,000	123,011,000	11,143,000	155,794,000	7.9%
Lassen	22,151,000	118,536,000	25,423,000	166,109,000	-0.6%
Los Angeles	3,857,082,000	9,322,309,000	4,190,782,000	17,370,173,000	9.8%
Madera	55,081,000	558,738,000	33,228,000	647,046,000	0.9%
Marin	52,432,000	393,239,000	87,012,000	532,684,000	7.9%
Mariposa	3,712,000	59,293,000	4,004,000	67,008,000	3.6%
Mendocino	14,931,000	232,050,000	42,030,000	289,011,000	10.7%
Merced	31,483,000	491,294,000	50,048,000	572,824,000	9.9%
Modoc	10,511,000	122,274,000	26,258,000	159,044,000	2.5%
Mono	14,975,000	71,319,000	55,527,000	141,820,000	4.6%
Monterey	141,906,000	933,538,000	98,006,000	1,173,450,000	6.2%
Napa	20,631,000	261,127,000	31,747,000	313,504,000	8.2%
Nevada	29,067,000	252,060,000	31,121,000	312,248,000	7.7%
Orange	1,341,229,000	2,377,707,000	1,984,396,000	5,703,332,000	9.0%
Placer	148,595,000	834,111,000	251,810,000	1,234,515,000	8.4%
Plumas	75,647,000	417,410,000	25,550,000	518,607,000	5.1%
Riverside	286,252,000	4,341,905,000	1,331,927,000	5,960,084,000	-4.6%
Sacramento	157,574,000	826,447,000	571,085,000	1,555,106,000	2.4%
San Benito	4,027,000	126,962,000	10,933,000	141,922,000	9.3%
San Bernardino	912,012,000	4,490,306,000	1,727,552,000	7,129,870,000	8.6%
San Diego	829,383,000	9,380,617,000	1,354,633,000	11,564,634,000	6.3%
San Francisco	418,174,000	1,915,549,000	609,508,000	2,943,231,000	8.2%
San Joaquin	269,878,000	1,396,548,000	318,092,000	1,984,517,000	4.3%
San Luis Obispo	117,787,000	2,554,893,000	372,491,000	3,045,171,000	4.4%
San Mateo	401,998,000	1,098,799,000	249,042,000	1,749,839,000	13.0%
Santa Barbara	163,503,000	538,527,000	302,531,000	1,004,561,000	8.6%
Santa Clara	697,290,000	2,649,390,000	871,547,000	4,218,227,000	8.0%
Santa Cruz	33,949,000	283,796,000	45,513,000	363,259,000	8.6%
Shasta	66,385,000	758,504,000	74,085,000	898,975,000	6.7%
Sierra	2,226,000	45,864,000	4,927,000	53,018,000	3.8%
Siskiyou	37,692,000	200,814,000	69,441,000	307,947,000	3.1%
Solano	64,056,000	810,428,000	126,809,000	1,001,294,000	6.1%
Sonoma	63,359,000	741,197,000	102,023,000	906,579,000	9.6%
Stanislaus	62,226,000	371,041,000	103,052,000	536,320,000	7.3%
Sutter	21,219,000	353,935,000	31,759,000	406,913,000	19.5%
Tehama	12,741,000	207,642,000	25,219,000	245,602,000	7.5%
Trinity	1,845,000	27,472,000	5,377,000	34,694,000	10.8%
Tulare	44,032,000	890,372,000	242,074,000	1,176,478,000	26.6%
Tuolumne	7,732,000	155,546,000	11,603,000	174,881,000	4.3%
Ventura	254,444,000	801,511,000	668,023,000	1,723,977,000	7.1%
Yolo	44,909,000	439,445,000	96,459,000	580,813,000	9.7%
Yuba	18,162,000	205,267,000	39,929,000	263,358,000	5.9%
Total	**$12,297,617,000**	**$68,525,424,000**	**$18,690,390,000**	**$99,513,430,000**	**6.7%**

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, 2015-2016

Footnote

a. Excludes railroad cars operated by private railroad car companies, which were assessed at $865,576,000 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, 2015-2016

County	Land	Improvements	Personal property	Exemptions	Net total	Year to year change
Alameda	$74,721,546,000	$160,891,911,000	$9,841,547,000	$7,936,617,000	$237,518,387,000	7.8%
Alpine	231,597,000	452,511,000	8,206,000	721,000	691,594,000	0.9%
Amador	1,630,714,000	2,899,884,000	135,156,000	148,741,000	4,517,013,000	3.4%
Butte	6,938,063,000	12,699,885,000	943,025,000	1,077,524,000	19,503,449,000	4.9%
Calaveras	1,696,861,000	4,493,971,000	113,304,000	116,173,000	6,187,963,000	5.6%
Colusa	1,141,008,000	1,392,393,000	304,385,000	62,676,000	2,775,111,000	5.7%
Contra Costa	73,422,054,000	100,395,965,000	3,046,683,000	5,471,705,000	171,392,996,000	7.4%
Del Norte	700,047,000	1,049,931,000	79,795,000	113,679,000	1,716,094,000	1.0%
El Dorado	8,982,475,000	19,126,869,000	657,184,000	614,618,000	28,151,911,000	5.6%
Fresno	19,883,232,000	46,584,446,000	3,826,639,000	3,064,248,000	67,230,068,000	4.1%
Glenn	1,126,713,000	1,411,307,000	336,102,000	58,912,000	2,815,209,000	6.4%
Humboldt	4,689,568,000	7,405,196,000	541,289,000	601,557,000	12,034,495,000	3.2%
Imperial	4,177,257,000	6,938,751,000	1,111,195,000	419,664,000	11,807,539,000	6.7%
Inyo	2,650,473,000	1,267,000,000	114,366,000	81,246,000	3,950,593,000	3.4%
Kern	30,407,282,000	54,718,585,000	3,474,037,000	2,364,759,000	86,235,145,000	-9.2%
Kings	2,921,354,000	6,423,001,000	689,393,000	495,582,000	9,538,166,000	4.5%
Lake	2,651,086,000	4,085,933,000	176,416,000	233,517,000	6,679,917,000	0.9%
Lassen	776,026,000	1,221,466,000	93,524,000	76,049,000	2,014,967,000	2.5%
Los Angeles	673,750,420,000	600,876,210,000	45,983,865,000	47,847,562,000	1,272,762,933,000	6.1%
Madera	4,087,868,000	8,373,955,000	727,931,000	721,797,000	12,467,956,000	5.9%
Marin	32,963,521,000	34,407,688,000	938,723,000	1,701,471,000	66,608,461,000	7.1%
Mariposa	845,203,000	1,215,009,000	59,884,000	31,653,000	2,088,444,000	2.2%
Mendocino	4,641,621,000	5,764,670,000	629,993,000	463,084,000	10,573,199,000	3.3%
Merced	6,006,617,000	14,041,781,000	1,080,824,000	675,716,000	20,453,506,000	8.4%
Modoc	454,327,000	401,910,000	74,451,000	19,448,000	911,241,000	0.4%
Mono	1,940,920,000	3,514,384,000	90,003,000	48,788,000	5,496,518,000	2.1%
Monterey	27,280,505,000	29,716,472,000	1,730,729,000	2,196,512,000	56,531,195,000	5.9%
Napa	13,357,994,000	19,048,737,000	1,305,030,000	1,001,805,000	32,709,955,000	6.4%
Nevada	5,481,543,000	11,345,544,000	281,550,000	391,543,000	16,717,095,000	5.2%
Orange	289,089,895,000	211,433,840,000	17,551,307,000	12,945,862,000	505,129,180,000	7.1%
Placer	20,466,279,000	44,074,687,000	1,375,797,000	1,931,975,000	63,984,789,000	8.8%
Plumas	1,191,400,000	2,151,908,000	72,201,000	54,666,000	3,360,843,000	3.4%
Riverside	73,268,736,000	164,558,187,000	4,889,808,000	5,661,924,000	237,054,807,000	5.8%
Sacramento	39,990,222,000	96,181,080,000	4,519,982,000	5,981,327,000	134,709,957,000	4.6%
San Benito	2,801,657,000	3,741,097,000	340,681,000	106,618,000	6,776,817,000	6.5%
San Bernardino	55,015,638,000	132,853,407,000	6,156,864,000	7,131,446,000	186,894,463,000	5.1%
San Diego	202,871,898,000	240,045,627,000	15,274,075,000	15,202,610,000	442,988,991,000	5.6%
San Francisco	94,912,420,000	100,523,998,000	4,027,289,000	7,368,331,000	192,095,376,000	6.9%
San Joaquin	19,389,974,000	42,037,007,000	3,626,186,000	2,325,339,000	62,727,826,000	6.1%
San Luis Obispo	21,041,244,000	24,129,075,000	1,075,595,000	788,606,000	45,457,307,000	6.1%
San Mateo	82,642,868,000	93,596,235,000	7,016,137,000	4,628,813,000	178,626,427,000	7.6%
Santa Barbara	34,743,242,000	38,223,095,000	2,589,215,000	3,500,878,000	72,054,674,000	1.5%
Santa Clara	186,958,328,000	198,092,739,000	24,111,692,000	20,827,508,000	388,335,252,000	8.7%
Santa Cruz	20,840,597,000	18,375,330,000	736,340,000	1,120,592,000	38,831,674,000	6.4%
Shasta	4,605,299,000	11,011,589,000	767,227,000	797,877,000	15,586,238,000	4.1%
Sierra	266,221,000	258,114,000	10,162,000	19,434,000	515,063,000	3.5%
Siskiyou	1,426,901,000	2,791,525,000	242,701,000	199,736,000	4,261,390,000	3.0%
Solano	12,228,433,000	33,861,154,000	2,981,528,000	2,638,837,000	46,432,278,000	5.2%
Sonoma	30,138,650,000	47,229,079,000	2,429,356,000	2,621,860,000	77,175,225,000	6.8%
Stanislaus	11,794,174,000	29,842,877,000	2,046,482,000	1,865,009,000	41,818,524,000	6.7%
Sutter	2,843,126,000	5,322,418,000	569,775,000	308,003,000	8,427,317,000	5.0%
Tehama	1,605,778,000	3,131,225,000	250,147,000	157,764,000	4,829,385,000	6.5%
Trinity	644,652,000	740,362,000	47,802,000	25,467,000	1,407,349,000	4.7%
Tulare	8,297,381,000	21,530,985,000	1,645,707,000	872,212,000	30,601,861,000	5.0%
Tuolumne	2,103,121,000	4,400,873,000	194,197,000	209,640,000	6,488,550,000	5.2%
Ventura	55,897,542,000	62,371,888,000	3,457,330,000	3,084,639,000	118,642,121,000	4.1%
Yolo	7,569,457,000	15,959,808,000	832,886,000	927,384,000	23,434,767,000	6.4%
Yuba	1,606,006,000	3,475,613,000	431,326,000	582,666,000	4,930,280,000	4.4%
Total	**$2,295,809,031,000**	**$2,814,110,185,000**	**$187,665,023,000**	**$181,924,389,000**	**$5,115,659,850,000**	**6.0%**

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, 2015-2016

Footnote

a. The value of the homeowners' exemption, $35,999,831,000, 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, 2015-2016

		Exempt value										
County	Number of Veterans' exemptions a/	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/	Total exempt value as percent of tax base f/
Alameda	776	$86,681,000	$420,536,000	—	$195,911,000	$355,188,000	—	$2,410,442,000	$4,182,533,000	$285,325,000	$7,936,617,000	3.3%
Alpine	3	354,000	—	— b/	23,000	—	—	—	—	—	377,000	0.1%
Amador	107	13,722,000	—	$884,000	246,000	11,387,000	—	67,767,000	51,669,000	3,084,000	148,759,000	3.1%
Butte	550	63,977,000	—	1,355,000	1,497,000	130,837,000	—	535,946,000	316,071,000	27,841,000	1,077,524,000	5.3%
Calaveras	157	18,392,000	—	1,932,000	692,000	22,894,000	—	36,353,000	34,847,000	1,063,000	116,173,000	1.8%
Colusa	36	3,842,000	—	156,000	397,000	7,317,000	$1,580,000	6,288,000	42,863,000	90,000	62,533,000	1.7%
Contra Costa	1,147	135,724,000	216,467,000	— b/	21,722,000	668,101,000	190,810,000	2,252,237,000	1,878,850,000	117,958,000	5,481,870,000	3.1%
Del Norte	157	16,090,000	—	—	14,717,000	—	279,000	42,673,000	39,192,000	727,000	113,679,000	6.5%
El Dorado	439	55,815,000	42,000	—	410,000	88,694,000	6,269,000	195,028,000	268,638,000	4,613,000	619,510,000	2.2%
Fresno	959	106,061,000	25,988,000	3,440,000	47,253,000	484,041,000	44,967,000	1,337,131,000	318,434,000	696,448,000	3,063,764,000	4.3%
Glenn	48	5,159,000	—	—	296,000	15,828,000	—	—	37,532,000	347,000	59,162,000	2.0%
Humboldt	396	48,427,000	—	2,050,000	3,995,000	50,752,000	5,712,000	232,087,000	242,217,000	16,316,000	601,557,000	4.8%
Imperial	105	10,516,000	—	—	7,019,000	75,512,000	6,634,000	—	35,818,000	284,165,000	419,664,000	3.4%
Inyo	25	2,430,000	29,391,000	— b/	667,000	12,516,000	—	—	8,609,000	27,790,000	81,403,000	2.0%
Kern	952	105,509,000	7,383,000	—	68,274,000	477,445,000	71,750,000	679,712,000	911,989,000	42,696,000	2,364,759,000	2.6%
Kings	259	29,306,000	—	— b/	6,397,000	58,213,000	11,583,000	102,190,000	286,660,000	1,233,000	495,582,000	4.9%
Lake	280	32,379,000	—	— b/	—	25,842,000	400,000	87,625,000	88,335,000	—	234,581,000	3.4%
Lassen	63	6,237,000	—	—	9,000	14,100,000	238,000	22,504,000	32,788,000	178,000	76,053,000	3.5%
Los Angeles	2,092	236,111,000	6,210,475,000	—	1,016,603,000	3,629,368,000	160,263,000	8,757,887,000	27,694,606,000	142,249,000	47,847,562,000	3.7%
Madera	277	33,462,000	—	5,272,000	2,131,000	65,663,000	3,480,000	454,879,000	153,845,000	3,065,000	721,797,000	5.5%
Marin	202	22,656,000	99,881,000	— b/	60,601,000	63,972,000	185,809,000	280,981,000	975,353,000	12,217,000	1,701,471,000	2.5%
Mariposa	91	10,928,000	—	149,000	1,338,000	11,576,000	—	—	7,002,000	661,000	31,653,000	1.5%
Mendocino	254	30,787,000	1,168,000	535,000	310,000	24,994,000	—	42,785,000	258,227,000	5,134,000	363,940,000	3.4%
Merced	329	36,821,000	—	537,000	35,241,000	86,950,000	7,265,000	327,148,000	177,365,000	4,389,000	675,716,000	3.2%
Modoc	36	3,441,000	—	—	355,000	4,615,000	11,262,000	—	—	57,000	19,730,000	1.8%
Mono	5	510,000	—	799,000	841,000	8,095,000	—	—	37,268,000	1,275,000	48,788,000	0.9%
Monterey	990	106,108,000	58,843,000	— b/	5,948,000	156,713,000	2,496,000	365,456,000	1,494,006,000	6,940,000	2,196,512,000	3.8%
Napa	167	19,448,000	99,387,000	152,000	2,861,000	85,187,000	57,632,000	364,466,000	361,608,000	11,065,000	1,001,805,000	3.0%
Nevada	300	38,392,000	—	—	2,485,000	24,889,000	9,978,000	79,132,000	233,457,000	3,210,000	391,543,000	2.3%
Orange	1,691	193,797,000	892,840,000	—	120,257,000	1,609,686,000	270,546,000	3,697,562,000	5,847,990,000	220,842,000	12,853,520,000	2.5%
Placer	713	91,091,000	80,708,000	—	10,644,000	336,176,000	24,235,000	745,244,000	600,556,000	43,206,000	1,931,860,000	3.0%

Table 8

Property Taxes

NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2015-2016

		Exempt value										
County	Number of Veterans' exemptions a/	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/	Total exempt value as percent of tax base f/
Plumas	78	8,628,000	2,942,000	792,000	3,423,000	12,865,000	—	—	24,676,000	1,340,000	54,666,000	1.4%
Riverside	3,732	460,260,000	289,486,000	—	31,280,000	913,805,000	134,193,000	870,666,000	2,810,002,000	152,233,000	5,661,924,000	2.3%
Sacramento	2,422	268,995,000	45,214,000	—	43,807,000	658,848,000	154,148,000	1,450,025,000	3,194,644,000	165,647,000	5,981,327,000	4.4%
San Benito	115	14,503,000	—	505,000	5,824,000	23,092,000	2,445,000	—	56,421,000	3,827,000	106,618,000	1.5%
San Bernardino	2,374	272,159,000	262,048,000	—	158,640,000	823,078,000	54,657,000	2,179,151,000	3,233,394,000	148,320,000	7,131,446,000	3.7%
San Diego	5,391	624,986,000	1,181,924,000	—	60,155,000	1,356,525,000	82,697,000	2,120,156,000	9,462,113,000	299,284,000	15,187,839,000	3.3%
San Francisco	150	15,682,000	712,789,000	—	76,592,000	269,327,000	274,000	429,388,000	5,765,555,000	98,723,000	7,368,331,000	3.8%
San Joaquin	770	93,588,000	284,364,000	—	257,302,000	115,175,000	20,145,000	979,820,000	515,288,000	59,659,000	2,325,339,000	3.6%
San Luis Obispo	380	48,265,000	1,141,000	45,668,000	5,608,000	129,980,000	15,610,000	82,685,000	435,446,000	24,204,000	788,606,000	1.6%
San Mateo	304	36,542,000	469,721,000	—	12,979,000	223,832,000	543,685,000	1,139,284,000	2,014,210,000	187,685,000	4,627,937,000	2.6%
Santa Barbara	440	52,804,000	99,127,000	7,438,000	129,962,000	46,028,000	94,346,000	1,319,256,000	1,741,516,000	17,947,000	3,508,425,000	4.8%
Santa Clara	837	95,491,000	8,931,626,000	—	87,316,000	798,102,000	652,154,000	3,174,716,000	6,343,956,000	744,146,000	20,827,508,000	5.3%
Santa Cruz	294	33,840,000	1,072,000	4,529,000	12,346,000	58,525,000	56,947,000	139,679,000	770,688,000	42,149,000	1,119,776,000	2.9%
Shasta	922	108,581,000	43,334,000	1,290,000	2,663,000	118,155,000	8,873,000	139,574,000	372,540,000	4,393,000	799,403,000	4.8%
Sierra	10	1,126,000	—	— b/	—	1,922,000	—	—	16,085,000	420,000	19,553,000	3.4%
Siskiyou	160	17,142,000	—	868,000	55,000	29,856,000	—	62,935,000	88,406,000	475,000	199,736,000	4.4%
Solano	1,764	205,460,000	25,934,000	—	19,647,000	177,575,000	48,567,000	1,469,271,000	663,401,000	28,198,000	2,638,053,000	5.6%
Sonoma	619	75,862,000	—	15,998,000	16,389,000	134,185,000	68,769,000	797,523,000	1,481,024,000	32,110,000	2,621,860,000	3.4%
Stanislaus	745	86,084,000	231,000	4,043,000	7,161,000	367,749,000	—	875,938,000	477,309,000	46,493,000	1,865,009,000	4.4%
Sutter	238	27,727,000	80,000	1,858,000	269,000	61,787,000	6,435,000	62,411,000	104,642,000	43,190,000	308,400,000	3.5%
Tehama	225	24,728,000	—	327,000	36,000	26,602,000	4,208,000	34,429,000	66,847,000	913,000	158,091,000	3.1%
Trinity	59	6,761,000	—	—	1,651,000	5,625,000	—	—	11,061,000	370,000	25,467,000	1.8%
Tulare	483	52,651,000	—	—	5,813,000	286,988,000	—	—	514,401,000	12,359,000	872,212,000	2.7%
Tuolumne	249	30,547,000	—	—	4,723,000	29,304,000	872,000	82,857,000	59,573,000	1,769,000	209,644,000	3.1%
Ventura	913	110,560,000	262,558,000	—	120,504,000	339,227,000	103,911,000	835,626,000	1,197,461,000	114,792,000	3,084,639,000	2.6%
Yolo	117	15,355,000	—	3,678,000	7,558,000	94,816,000	20,138,000	181,267,000	569,676,000	30,281,000	922,770,000	3.8%
Yuba	258	27,713,000	9,000	1,457,000	6,915,000	25,439,000	—	394,525,000	125,458,000	1,150,000	582,666,000	11.2%
Total	**37,655**	**$4,380,213,000**	**$20,756,710,000**	**$105,716,000**	**$2,707,754,000**	**$15,734,962,000**	**$3,146,262,000**	**$41,944,708,000**	**$88,734,119,000**	**$4,226,264,000**	**$181,736,708,000**	**3.5%**

Table 8
Property Taxes
NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2015-2016

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

Footnotes

a. Disabled veterans included in these figures numbered 37,653 with an exempt value of $4,380,206,000. Comparable figures for 2014-2015 were 35,217 and $3,999,761,000.
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, 2015-2016

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (Net of all exemptions)
			Homeowners'	All other	Total	
Alameda	$249,245,692,000	246,846	$1,727,856,000	$7,936,617,000	$9,664,473,000	$239,581,219,000
Alpine	711,099,000	172	1,193,000	721,000	1,913,000	709,185,000
Amador	4,889,734,000	8,472	59,148,000	148,741,000	207,889,000	4,681,845,000
Butte	21,456,237,000	39,172	273,415,000	1,077,524,000	1,350,940,000	20,105,297,000
Calaveras	6,453,614,000	11,166	78,000,000	116,173,000	194,174,000	6,259,441,000
Colusa	3,736,674,000	3,325	23,253,000	62,676,000	85,929,000	3,650,745,000
Contra Costa	181,089,667,000	190,352	1,330,920,000	5,471,705,000	6,802,625,000	174,287,043,000
Del Norte	1,866,983,000	4,365	30,174,000	113,679,000	143,852,000	1,723,130,000
El Dorado	29,121,309,000	39,328	274,824,000	614,618,000	889,442,000	28,231,866,000
Fresno	74,152,639,000	102,026	713,127,000	3,064,248,000	3,777,375,000	70,375,264,000
Glenn	3,016,375,000	4,535	31,739,000	58,912,000	90,651,000	2,925,724,000
Humboldt	13,089,013,000	23,447	163,776,000	601,557,000	765,333,000	12,323,680,000
Imperial	12,939,989,000	17,072	119,346,000	419,664,000	539,010,000	12,400,979,000
Inyo	4,223,914,000	3,648	25,228,000	81,246,000	106,474,000	4,117,440,000
Kern	92,356,910,000	109,525	748,489,000	2,364,759,000	3,113,248,000	89,243,662,000
Kings	10,529,300,000	15,818	110,456,000	495,582,000	606,038,000	9,923,262,000
Lake	7,069,229,000	11,220	78,434,000	233,517,000	311,951,000	6,757,277,000
Lassen	2,257,125,000	5,190	36,236,000	76,049,000	112,285,000	2,144,840,000
Los Angeles	1,337,980,667,000	1,089,957	7,625,861,000	47,847,562,000	55,473,423,000	1,282,507,245,000
Madera	13,836,800,000	18,077	126,405,000	721,797,000	848,202,000	12,988,597,000
Marin	68,842,615,000	52,146	364,980,000	1,701,471,000	2,066,451,000	66,776,164,000
Mariposa	2,187,106,000	4,017	27,986,000	31,653,000	59,639,000	2,127,466,000
Mendocino	11,325,294,000	14,069	98,477,000	463,084,000	561,562,000	10,763,732,000
Merced	21,702,046,000	28,513	199,247,000	675,716,000	874,963,000	20,827,083,000
Modoc	1,089,733,000	2,179	15,247,000	19,448,000	34,695,000	1,055,038,000
Mono	5,687,127,000	1,862	12,995,000	48,788,000	61,784,000	5,625,343,000
Monterey	59,901,157,000	42,940	300,068,000	2,196,512,000	2,496,580,000	57,404,577,000
Napa	34,025,265,000	22,007	153,864,000	1,001,805,000	1,155,669,000	32,869,596,000
Nevada	17,420,885,000	23,601	165,027,000	391,543,000	556,570,000	16,864,315,000
Orange	523,778,374,000	434,690	3,033,271,000	12,945,862,000	15,979,134,000	507,799,241,000
Placer	67,151,278,000	76,597	536,098,000	1,931,975,000	2,468,073,000	64,683,205,000
Plumas	3,934,116,000	4,627	32,332,000	54,666,000	86,999,000	3,847,117,000
Riverside	248,676,815,000	297,854	2,081,243,000	5,661,924,000	7,743,168,000	240,933,647,000
Sacramento	142,246,389,000	221,296	1,549,060,000	5,981,327,000	7,530,387,000	134,716,002,000
San Benito	7,025,357,000	8,202	57,352,000	106,618,000	163,969,000	6,861,388,000
San Bernardino	201,155,779,000	243,714	1,704,541,000	7,131,446,000	8,835,988,000	192,319,792,000
San Diego	469,756,234,000	490,229	3,430,964,000	15,202,610,000	18,633,574,000	451,122,660,000
San Francisco	202,406,938,000	92,291	646,035,000	7,368,331,000	8,014,366,000	194,392,572,000
San Joaquin	67,037,683,000	89,046	622,918,000	2,325,339,000	2,948,258,000	64,089,425,000
San Luis Obispo	49,291,084,000	47,200	330,399,000	788,606,000	1,119,006,000	48,172,078,000
San Mateo	185,005,079,000	124,291	870,020,000	4,628,813,000	5,498,833,000	179,506,247,000
Santa Barbara	76,560,113,000	55,730	390,048,000	3,500,878,000	3,890,926,000	72,669,187,000
Santa Clara	413,380,986,000	267,834	1,874,832,000	20,827,508,000	22,702,339,000	390,678,647,000
Santa Cruz	40,315,525,000	37,698	263,881,000	1,120,592,000	1,384,473,000	38,931,052,000
Shasta	17,283,090,000	36,874	256,423,000	797,877,000	1,054,300,000	16,228,790,000
Sierra	587,515,000	784	5,477,000	19,434,000	24,911,000	562,604,000
Siskiyou	4,769,074,000	10,101	70,410,000	199,736,000	270,146,000	4,498,928,000
Solano	50,072,409,000	58,453	408,882,000	2,638,837,000	3,047,719,000	47,024,689,000
Sonoma	80,703,664,000	82,887	579,592,000	2,621,860,000	3,201,452,000	77,502,212,000
Stanislaus	44,219,852,000	72,102	503,189,000	1,865,009,000	2,368,198,000	41,851,655,000
Sutter	9,142,232,000	14,948	104,415,000	308,003,000	412,418,000	8,729,814,000
Tehama	5,232,752,000	12,824	88,627,000	157,764,000	246,390,000	4,986,361,000
Trinity	1,467,510,000	2,416	16,869,000	25,467,000	42,336,000	1,425,174,000
Tulare	32,650,551,000	45,231	315,302,000	872,212,000	1,187,514,000	31,463,037,000
Tuolumne	6,873,072,000	12,274	85,630,000	209,640,000	295,271,000	6,577,802,000
Ventura	123,450,737,000	136,928	958,488,000	3,084,639,000	4,043,127,000	119,407,610,000
Yolo	24,942,963,000	27,962	195,493,000	927,384,000	1,122,878,000	23,820,086,000
Yuba	5,776,304,000	10,354	72,265,000	582,666,000	654,931,000	5,121,372,000
Total	**$5,397,097,670,000**	**5,150,484**	**$35,999,831,000**	**$181,924,389,000**	**$217,924,221,000**	**$5,179,173,449,000**

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, 2015-2016

	Secured valuations				
County	State-assessed	Locally assessed	Total	Unsecured valuations (Local only) b/	Total assessed value
Alameda	$3,790,688,000	$224,239,898,000	$228,030,586,000	$13,278,490,000	$241,309,075,000
Alpine	18,784,000	661,346,000	680,130,000	30,248,000	710,378,000
Amador	223,980,000	4,428,021,000	4,652,001,000	88,992,000	4,740,993,000
Butte	875,264,000	18,501,349,000	19,376,612,000	1,002,100,000	20,378,712,000
Calaveras	149,478,000	6,081,907,000	6,231,385,000	106,056,000	6,337,441,000
Colusa	898,887,000	2,505,914,000	3,404,801,000	269,197,000	3,673,998,000
Contra Costa	4,224,966,000	166,154,652,000	170,379,619,000	5,238,344,000	175,617,962,000
Del Norte	37,210,000	1,680,609,000	1,717,819,000	35,486,000	1,753,304,000
El Dorado	354,780,000	27,607,354,000	27,962,134,000	544,557,000	28,506,691,000
Fresno	3,858,322,000	64,039,933,000	67,898,255,000	3,190,135,000	71,088,391,000
Glenn	142,254,000	2,662,566,000	2,804,819,000	152,643,000	2,957,463,000
Humboldt	452,961,000	11,562,103,000	12,015,063,000	472,393,000	12,487,456,000
Imperial	712,786,000	10,535,581,000	11,248,367,000	1,271,958,000	12,520,325,000
Inyo	192,074,000	3,497,075,000	3,689,149,000	453,519,000	4,142,668,000
Kern	3,757,005,000	77,728,685,000	81,485,690,000	8,506,460,000	89,992,150,000
Kings	495,553,000	9,126,451,000	9,622,004,000	411,714,000	10,033,718,000
Lake	155,794,000	6,529,601,000	6,685,396,000	150,316,000	6,835,712,000
Lassen	166,109,000	1,911,719,000	2,077,828,000	103,248,000	2,181,076,000
Los Angeles	17,370,173,000	1,224,650,573,000	1,242,020,746,000	48,112,359,000	1,290,133,105,000
Madera	647,046,000	11,925,619,000	12,572,666,000	542,337,000	13,115,003,000
Marin	532,684,000	65,236,924,000	65,769,608,000	1,371,537,000	67,141,144,000
Mariposa	67,008,000	2,053,299,000	2,120,308,000	35,144,000	2,155,452,000
Mendocino	289,011,000	10,116,875,000	10,405,886,000	456,324,000	10,862,209,000
Merced	572,824,000	18,940,973,000	19,513,797,000	1,512,533,000	21,026,330,000
Modoc	159,044,000	872,671,000	1,031,715,000	38,570,000	1,070,285,000
Mono	141,820,000	5,106,845,000	5,248,665,000	389,673,000	5,638,338,000
Monterey	1,173,450,000	54,292,945,000	55,466,395,000	2,238,250,000	57,704,645,000
Napa	313,504,000	31,442,887,000	31,756,391,000	1,267,068,000	33,023,460,000
Nevada	312,248,000	16,392,411,000	16,704,659,000	324,683,000	17,029,342,000
Orange	5,703,332,000	485,007,446,000	490,710,778,000	20,121,734,000	510,832,512,000
Placer	1,234,515,000	62,480,943,000	63,715,458,000	1,503,846,000	65,219,304,000
Plumas	518,607,000	3,261,139,000	3,779,746,000	99,703,000	3,879,450,000
Riverside	5,960,084,000	229,569,966,000	235,530,050,000	7,484,841,000	243,014,891,000
Sacramento	1,555,106,000	129,304,034,000	130,859,140,000	5,405,923,000	136,265,062,000
San Benito	141,922,000	6,421,010,000	6,562,932,000	355,807,000	6,918,739,000
San Bernardino	7,129,870,000	175,889,660,000	183,019,530,000	11,004,802,000	194,024,333,000
San Diego	11,564,634,000	427,932,671,000	439,497,305,000	15,056,320,000	454,553,625,000
San Francisco	2,943,231,000	180,311,080,000	183,254,311,000	11,784,296,000	195,038,607,000
San Joaquin	1,984,517,000	58,970,219,000	60,954,736,000	3,757,608,000	64,712,343,000
San Luis Obispo	3,045,171,000	44,265,133,000	47,310,304,000	1,192,174,000	48,502,478,000
San Mateo	1,749,839,000	169,079,967,000	170,829,806,000	9,546,461,000	180,376,266,000
Santa Barbara	1,004,561,000	68,629,489,000	69,634,050,000	3,425,184,000	73,059,235,000
Santa Clara	4,218,227,000	364,193,389,000	368,411,617,000	24,141,862,000	392,553,479,000
Santa Cruz	363,259,000	37,958,585,000	38,321,843,000	873,089,000	39,194,933,000
Shasta	898,975,000	14,745,563,000	15,644,538,000	840,675,000	16,485,213,000
Sierra	53,018,000	490,183,000	543,201,000	24,880,000	568,081,000
Siskiyou	307,947,000	4,023,374,000	4,331,321,000	238,016,000	4,569,338,000
Solano	1,001,294,000	43,624,304,000	44,625,598,000	2,807,974,000	47,433,572,000
Sonoma	906,579,000	74,569,325,000	75,475,904,000	2,605,900,000	78,081,804,000
Stanislaus	536,320,000	39,664,941,000	40,201,260,000	2,153,583,000	42,354,843,000
Sutter	406,913,000	7,864,029,000	8,270,942,000	563,288,000	8,834,229,000
Tehama	245,602,000	4,626,392,000	4,871,994,000	202,993,000	5,074,988,000
Trinity	34,694,000	1,367,841,000	1,402,535,000	39,508,000	1,442,043,000
Tulare	1,176,478,000	28,827,413,000	30,003,891,000	1,774,448,000	31,778,339,000
Tuolumne	174,881,000	6,293,989,000	6,468,871,000	194,561,000	6,663,432,000
Ventura	1,723,977,000	114,429,012,000	116,152,989,000	4,213,109,000	120,366,098,000
Yolo	580,813,000	22,153,789,000	22,734,602,000	1,280,977,000	24,015,579,000
Yuba	263,358,000	4,712,808,000	4,976,166,000	217,472,000	5,193,638,000
Total	**$99,513,430,000**	**$4,891,154,480,000**	**$4,990,667,911,000**	**$224,505,370,000**	**$5,215,173,280,000**

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, 2015-2016

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Adelanto	*San Bernardino*	$1,765,055,000	$10,000
Agoura Hills	*Los Angeles*	4,642,339,000	—
Alameda	*Alameda*	11,148,016,000	7,212,000
Albany	*Alameda*	2,317,829,000	—
Alhambra	*Los Angeles*	8,124,629,000	4,131,000
Aliso Viejo	*Orange*	8,765,964,000	—
Alturas	*Modoc*	133,272,000	266,000
Amador	*Amador*	25,098,000	—
American Canyon	*Napa*	2,568,876,000	42,000
Anaheim	*Orange*	39,815,181,000	468,000
Anderson	*Shasta*	621,201,000	—
Angels Camp	*Calaveras*	455,942,000	—
Antioch	*Contra Costa*	9,020,481,000	4,208,000
Apple Valley	*San Bernardino*	5,110,819,000	79,000
Arcadia	*Los Angeles*	13,938,592,000	—
Arcata	*Humboldt*	1,272,070,000	15,000
Arroyo Grande	*San Luis Obispo*	2,626,453,000	—
Artesia	*Los Angeles*	1,480,027,000	—
Arvin	*Kern*	427,944,000	20,000
Atascadero	*San Luis Obispo*	3,378,485,000	35,000
Atherton	*San Mateo*	8,791,202,000	—
Atwater	*Merced*	1,385,199,000	91,000
Auburn	*Placer*	1,804,757,000	6,580,000
Avalon	*Los Angeles*	776,713,000	—
Avenal	*Kings*	276,010,000	1,650,000
Azusa	*Los Angeles*	3,973,485,000	15,000
Bakersfield	*Kern*	25,993,471,000	3,694,000
Baldwin Park	*Los Angeles*	4,213,407,000	—
Banning	*Riverside*	1,920,986,000	71,000
Barstow	*San Bernardino*	1,175,751,000	1,091,000
Beaumont	*Riverside*	3,687,886,000	54,000
Bell	*Los Angeles*	1,606,095,000	493,000
Bell Gardens	*Los Angeles*	1,584,369,000	460,000
Bellflower	*Los Angeles*	4,758,077,000	—
Belmont	*San Mateo*	5,749,024,000	82,000
Belvedere	*Marin*	1,880,029,000	—
Benicia	*Solano*	5,319,588,000	1,103,000
Berkeley	*Alameda*	16,044,423,000	389,000
Beverly Hills	*Los Angeles*	27,783,428,000	—
Big Bear Lake	*San Bernardino*	3,138,605,000	786,000
Biggs	*Butte*	93,879,000	4,000
Bishop	*Inyo*	468,707,000	—
Blue Lake	*Humboldt*	96,258,000	—
Blythe	*Riverside*	660,736,000	275,761,000
Bradbury	*Los Angeles*	643,235,000	—
Brawley	*Imperial*	1,161,416,000	558,000
Brea	*Orange*	8,532,577,000	573,000
Brentwood	*Contra Costa*	7,916,905,000	1,105,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Brisbane	*San Mateo*	1,797,394,000	1,855,000
Buellton	*Santa Barbara*	815,945,000	—
Buena Park	*Orange*	8,769,022,000	152,000
Burbank	*Los Angeles*	20,742,502,000	1,634,000
Burlingame	*San Mateo*	9,015,592,000	2,763,000
Calabasas	*Los Angeles*	7,548,025,000	—
Calexico	*Imperial*	1,604,489,000	820,000
California City	*Kern*	802,033,000	32,000
Calimesa	*Riverside*	700,035,000	—
Calipatria	*Imperial*	98,976,000	106,000
Calistoga	*Napa*	843,564,000	—
Camarillo	*Ventura*	11,653,130,000	412,000
Campbell	*Santa Clara*	8,231,335,000	172,000
Canyon Lake	*Riverside*	1,592,689,000	—
Capitola	*Santa Cruz*	2,103,223,000	84,000
Carlsbad	*San Diego*	27,895,151,000	80,610,000
Carmel	*Monterey*	3,595,785,000	—
Carpinteria	*Santa Barbara*	2,056,676,000	—
Carson	*Los Angeles*	14,006,977,000	4,577,000
Cathedral City	*Riverside*	3,941,402,000	—
Ceres	*Stanislaus*	2,662,296,000	337,000
Cerritos	*Los Angeles*	8,363,986,000	2,598,000
Chico	*Butte*	7,849,097,000	766,000
Chino	*San Bernardino*	10,671,273,000	457,000
Chino Hills	*San Bernardino*	10,378,039,000	—
Chowchilla	*Madera*	763,218,000	1,176,000
Chula Vista	*San Diego*	24,469,968,000	183,000
Citrus Heights	*Sacramento*	6,065,985,000	—
Claremont	*Los Angeles*	4,408,297,000	—
Clayton	*Contra Costa*	1,990,291,000	—
Clearlake	*Lake*	738,139,000	284,000
Cloverdale	*Sonoma*	939,379,000	—
Clovis	*Fresno*	8,908,224,000	1,263,000
Coachella	*Riverside*	1,589,293,000	602,000
Coalinga	*Fresno*	486,694,000	667,000
Colfax	*Placer*	176,481,000	2,111,000
Colma	*San Mateo*	621,820,000	723,000
Colton	*San Bernardino*	2,892,030,000	4,524,000
Colusa	*Colusa*	293,088,000	—
Commerce	*Los Angeles*	4,792,383,000	8,274,000
Compton	*Los Angeles*	5,554,764,000	208,000
Concord	*Contra Costa*	14,022,225,000	454,000
Corcoran	*Kings*	383,891,000	16,000
Corning	*Tehama*	380,299,000	75,000
Corona	*Riverside*	18,047,912,000	1,410,000
Coronado	*San Diego*	7,750,312,000	—
Corte Madera	*Marin*	2,894,062,000	1,042,000
Costa Mesa	*Orange*	16,566,110,000	—

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Cotati	*Sonoma*	935,972,000	—
Covina	*Los Angeles*	4,791,900,000	402,000
Crescent City	*Del Norte*	286,405,000	—
Cudahy	*Los Angeles*	745,967,000	—
Culver City	*Los Angeles*	8,904,138,000	606,000
Cupertino	*Santa Clara*	19,395,556,000	—
Cypress	*Orange*	6,463,650,000	792,000
Daly City	*San Mateo*	10,318,622,000	—
Dana Point	*Orange*	10,510,887,000	520,000
Danville	*Contra Costa*	11,229,409,000	—
Davis	*Yolo*	7,350,593,000	—
Del Mar	*San Diego*	3,176,600,000	—
Del Rey Oaks	*Monterey*	264,638,000	—
Delano	*Kern*	1,739,479,000	435,000
Desert Hot Springs	*Riverside*	1,406,637,000	109,000
Diamond Bar	*Los Angeles*	8,636,749,000	—
Dinuba	*Tulare*	1,060,639,000	224,000
Dixon	*Solano*	1,829,093,000	127,000
Dorris	*Siskiyou*	26,369,000	33,000
Dos Palos	*Merced*	177,569,000	160,000
Downey	*Los Angeles*	9,997,811,000	560,000
Duarte	*Los Angeles*	2,070,891,000	1,031,000
Dublin	*Alameda*	12,597,032,000	205,000
Dunsmuir	*Siskiyou*	112,958,000	179,000
East Palo Alto	*San Mateo*	2,309,246,000	—
Eastvale	*Riverside*	8,036,938,000	736,000
El Cajon	*San Diego*	8,100,413,000	531,000
El Centro	*Imperial*	2,382,723,000	2,788,000
El Cerrito	*Contra Costa*	3,589,413,000	—
El Monte	*Los Angeles*	6,612,592,000	1,949,000
El Segundo	*Los Angeles*	10,617,873,000	37,902,000
Elk Grove	*Sacramento*	16,991,658,000	1,855,000
Emeryville	*Alameda*	4,716,766,000	74,000
Encinitas	*San Diego*	13,705,934,000	—
Escalon	*San Joaquin*	681,674,000	370,000
Escondido	*San Diego*	13,344,358,000	230,120,000
Etna	*Siskiyou*	42,622,000	57,000
Eureka	*Humboldt*	2,185,002,000	959,000
Exeter	*Tulare*	518,203,000	72,000
Fairfax	*Marin*	1,296,913,000	—
Fairfield	*Solano*	11,686,054,000	25,847,000
Farmersville	*Tulare*	286,105,000	—
Ferndale	*Humboldt*	155,120,000	—
Fillmore	*Ventura*	1,046,892,000	—
Firebaugh	*Fresno*	282,431,000	209,000
Folsom	*Sacramento*	11,732,235,000	137,000
Fontana	*San Bernardino*	15,982,107,000	—
Fort Bragg	*Mendocino*	639,223,000	543,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Fort Jones	*Siskiyou*	39,874,000	132,000
Fortuna	*Humboldt*	928,155,000	—
Foster City	*San Mateo*	8,578,260,000	—
Fountain Valley	*Orange*	8,391,506,000	—
Fowler	*Fresno*	454,126,000	2,000
Fremont	*Alameda*	41,011,461,000	52,259,000
Fresno	*Fresno*	31,515,329,000	11,168,000
Fullerton	*Orange*	17,345,860,000	161,000
Galt	*Sacramento*	1,694,697,000	474,000
Garden Grove	*Orange*	14,275,471,000	2,138,000
Gardena	*Los Angeles*	5,452,840,000	257,000
Gilroy	*Santa Clara*	7,067,067,000	47,031,000
Glendale	*Los Angeles*	27,224,163,000	—
Glendora	*Los Angeles*	6,323,792,000	—
Goleta	*Santa Barbara*	5,865,073,000	1,482,000
Gonzales	*Monterey*	554,039,000	—
Grand Terrace	*San Bernardino*	877,478,000	927,000
Grass Valley	*Nevada*	1,474,544,000	—
Greenfield	*Monterey*	585,832,000	—
Gridley	*Butte*	365,716,000	59,000
Grover Beach	*San Luis Obispo*	1,464,984,000	340,000
Guadalupe	*Santa Barbara*	307,199,000	67,000
Gustine	*Merced*	311,789,000	285,000
Half Moon Bay	*San Mateo*	2,662,388,000	—
Hanford	*Kings*	3,381,261,000	43,679,000
Hawaiian Gardens	*Los Angeles*	733,301,000	30,000
Hawthorne	*Los Angeles*	6,581,085,000	2,768,000
Hayward	*Alameda*	18,189,977,000	481,962,000
Healdsburg	*Sonoma*	2,150,906,000	—
Hemet	*Riverside*	4,993,112,000	—
Hercules	*Contra Costa*	3,068,962,000	12,000
Hermosa Beach	*Los Angeles*	6,088,509,000	580,000
Hesperia	*San Bernardino*	5,095,167,000	232,000
Hidden Hills	*Los Angeles*	1,419,338,000	—
Highland	*San Bernardino*	3,125,345,000	19,000
Hillsborough	*San Mateo*	8,469,300,000	—
Hollister	*San Benito*	3,087,716,000	77,000
Holtville	*Imperial*	192,900,000	32,000
Hughson	*Stanislaus*	448,838,000	25,000
Huntington Beach	*Orange*	34,696,536,000	66,800,000
Huntington Park	*Los Angeles*	2,597,083,000	494,000
Huron	*Fresno*	104,595,000	597,000
Imperial	*Imperial*	1,018,866,000	1,296,000
Imperial Beach	*San Diego*	1,675,604,000	—
Indian Wells	*Riverside*	5,208,465,000	—
Indio	*Riverside*	7,294,254,000	747,000
Industry	*Los Angeles*	7,232,183,000	545,223,000
Inglewood	*Los Angeles*	7,645,241,000	45,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Ione	*Amador*	338,173,000	26,000
Irvine	*Orange*	60,912,844,000	1,639,000
Irwindale	*Los Angeles*	2,226,400,000	7,071,000
Isleton	*Sacramento*	49,719,000	—
Jackson	*Amador*	465,302,000	—
Jurupa Valley	*Riverside*	7,830,399,000	8,120,000
Kerman	*Fresno*	631,225,000	295,000
King City	*Monterey*	733,958,000	136,000
Kingsburg	*Fresno*	927,898,000	40,000
La Canada-Flintridge	*Los Angeles*	6,815,724,000	—
La Habra	*Orange*	5,655,471,000	406,000
La Habra Heights	*Los Angeles*	1,307,876,000	423,000
La Mesa	*San Diego*	5,902,254,000	—
La Mirada	*Los Angeles*	5,786,087,000	619,000
La Palma	*Orange*	1,904,950,000	—
La Puente	*Los Angeles*	1,971,082,000	—
La Quinta	*Riverside*	11,977,979,000	—
La Verne	*Los Angeles*	3,836,800,000	5,000
Lafayette	*Contra Costa*	6,972,430,000	991,000
Laguna Beach	*Orange*	12,752,212,000	—
Laguna Hills	*Orange*	6,256,109,000	—
Laguna Niguel	*Orange*	14,015,673,000	—
Laguna Woods	*Orange*	2,620,217,000	—
Lake Elsinore	*Riverside*	4,848,353,000	2,000
Lake Forest	*Orange*	12,672,890,000	—
Lakeport	*Lake*	470,168,000	—
Lakewood	*Los Angeles*	8,298,169,000	258,000
Lancaster	*Los Angeles*	10,105,960,000	2,486,000
Larkspur	*Marin*	3,562,490,000	111,000
Lathrop	*San Joaquin*	2,368,047,000	5,070,000
Lawndale	*Los Angeles*	2,058,687,000	—
Lemon Grove	*San Diego*	1,813,805,000	186,000
Lemoore	*Kings*	1,820,795,000	680,000
Lincoln	*Placer*	6,789,718,000	197,000
Lindsay	*Tulare*	403,781,000	585,000
Live Oak	*Sutter*	336,156,000	2,000
Livermore	*Alameda*	15,792,947,000	16,126,000
Livingston	*Merced*	716,971,000	228,000
Lodi	*San Joaquin*	5,373,776,000	3,490,000
Loma Linda	*San Bernardino*	1,794,951,000	14,000
Lomita	*Los Angeles*	2,045,320,000	—
Lompoc	*Santa Barbara*	2,421,009,000	22,000
Long Beach	*Los Angeles*	50,105,751,000	820,861,000
Loomis	*Placer*	920,986,000	4,633,000
Los Alamitos	*Orange*	1,888,201,000	222,000
Los Altos	*Santa Clara*	12,831,412,000	—
Los Altos Hills	*Santa Clara*	6,657,168,000	—
Los Angeles	*Los Angeles*	500,360,925,000	38,076,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Los Banos	*Merced*	2,267,153,000	3,163,000
Los Gatos	*Santa Clara*	10,633,822,000	1,017,000
Loyalton	*Sierra*	25,423,000	—
Lynwood	*Los Angeles*	2,923,388,000	—
Madera	*Madera*	2,717,126,000	744,000
Malibu	*Los Angeles*	13,874,630,000	—
Mammoth Lakes	*Mono*	3,998,615,000	—
Manhattan Beach	*Los Angeles*	15,352,495,000	—
Manteca	*San Joaquin*	6,175,851,000	1,346,000
Maricopa	*Kern*	27,347,000	11,000
Marina	*Monterey*	1,655,777,000	—
Martinez	*Contra Costa*	5,184,034,000	225,000
Marysville	*Yuba*	615,269,000	1,351,000
Maywood	*Los Angeles*	918,293,000	—
McFarland	*Kern*	347,668,000	—
Mendota	*Fresno*	199,742,000	1,930,000
Menifee	*Riverside*	7,650,418,000	295,028,000
Menlo Park	*San Mateo*	13,419,669,000	1,296,000
Merced	*Merced*	4,652,226,000	786,000
Mill Valley	*Marin*	4,920,496,000	—
Millbrae	*San Mateo*	4,688,370,000	—
Milpitas	*Santa Clara*	15,057,043,000	1,937,000
Mission Viejo	*Orange*	15,262,434,000	2,418,000
Modesto	*Stanislaus*	14,131,498,000	2,081,000
Monrovia	*Los Angeles*	4,862,673,000	—
Montague	*Siskiyou*	59,308,000	40,000
Montclair	*San Bernardino*	2,826,586,000	4,000
Monte Sereno	*Santa Clara*	1,853,662,000	—
Montebello	*Los Angeles*	5,274,318,000	31,557,000
Monterey	*Monterey*	4,984,002,000	—
Monterey Park	*Los Angeles*	6,591,897,000	—
Moorpark	*Ventura*	5,381,251,000	733,000
Moraga	*Contra Costa*	3,608,164,000	124,000
Moreno Valley	*Riverside*	13,221,475,000	24,000
Morgan Hill	*Santa Clara*	7,708,568,000	452,000
Morro Bay	*San Luis Obispo*	2,096,694,000	14,381,000
Mount Shasta	*Siskiyou*	346,148,000	266,000
Mountain View	*Santa Clara*	22,425,781,000	26,000
Murrieta	*Riverside*	11,625,598,000	137,000
Napa	*Napa*	10,406,262,000	417,000
National City	*San Diego*	3,445,230,000	4,089,000
Needles	*San Bernardino*	303,863,000	215,000
Nevada City	*Nevada*	509,364,000	—
Newark	*Alameda*	6,923,229,000	371,000
Newman	*Stanislaus*	568,079,000	—
Newport Beach	*Orange*	47,371,311,000	53,000
Norco	*Riverside*	2,897,648,000	418,000
Norwalk	*Los Angeles*	6,597,567,000	3,740,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Novato	*Marin*	9,620,030,000	799,000
Oakdale	*Stanislaus*	1,883,392,000	58,000
Oakland	*Alameda*	48,315,252,000	30,517,000
Oakley	*Contra Costa*	3,411,381,000	5,302,000
Oceanside	*San Diego*	19,756,218,000	—
Ojai	*Ventura*	1,369,664,000	103,000
Ontario	*San Bernardino*	20,973,869,000	14,476,000
Orange	*Orange*	18,968,779,000	1,058,000
Orange Cove	*Fresno*	180,987,000	139,000
Orinda	*Contra Costa*	5,835,129,000	—
Orland	*Glenn*	389,747,000	467,000
Oroville	*Butte*	1,073,904,000	2,179,000
Oxnard	*Ventura*	17,642,462,000	120,573,000
Pacific Grove	*Monterey*	2,894,250,000	586,000
Pacifica	*San Mateo*	5,269,468,000	—
Palm Desert	*Riverside*	13,743,682,000	—
Palm Springs	*Riverside*	10,672,211,000	43,030,000
Palmdale	*Los Angeles*	10,968,187,000	963,000
Palo Alto	*Santa Clara*	29,459,146,000	2,573,000
Palos Verdes Estates	*Los Angeles*	6,433,709,000	—
Paradise	*Butte*	2,017,219,000	680,000
Paramount	*Los Angeles*	3,441,673,000	1,000
Parlier	*Fresno*	355,199,000	—
Pasadena	*Los Angeles*	25,956,750,000	133,000
Paso Robles	*San Luis Obispo*	4,192,649,000	162,000
Patterson	*Stanislaus*	1,654,667,000	477,000
Perris	*Riverside*	4,743,976,000	237,000
Petaluma	*Sonoma*	8,725,876,000	—
Pico Rivera	*Los Angeles*	4,442,531,000	1,192,000
Piedmont	*Alameda*	3,845,936,000	—
Pinole	*Contra Costa*	2,112,162,000	594,000
Pismo Beach	*San Luis Obispo*	2,768,620,000	58,000
Pittsburg	*Contra Costa*	6,129,926,000	293,019,000
Placentia	*Orange*	5,878,473,000	293,000
Placerville	*El Dorado*	965,305,000	742,000
Pleasant Hill	*Contra Costa*	5,317,935,000	—
Pleasanton	*Alameda*	19,852,667,000	866,000
Plymouth	*Amador*	75,442,000	—
Point Arena	*Mendocino*	47,577,000	—
Pomona	*Los Angeles*	9,839,731,000	374,000
Port Hueneme	*Ventura*	1,712,641,000	21,000
Porterville	*Tulare*	2,444,902,000	2,267,000
Portola	*Plumas*	109,995,000	539,000
Portola Valley	*San Mateo*	3,012,205,000	—
Poway	*San Diego*	9,442,631,000	—
Rancho Cordova	*Sacramento*	7,056,698,000	182,000
Rancho Cucamonga	*San Bernardino*	22,690,239,000	28,682,000
Rancho Mirage	*Riverside*	7,931,707,000	1,207,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Rancho Palos Verdes	*Los Angeles*	11,256,827,000	840,000
Rancho Santa Margarita	*Orange*	7,572,895,000	—
Red Bluff	*Tehama*	803,121,000	1,318,000
Redding	*Shasta*	7,841,831,000	1,914,000
Redlands	*San Bernardino*	7,745,071,000	631,155,000
Redondo Beach	*Los Angeles*	14,163,996,000	126,271,000
Redwood City	*San Mateo*	18,793,810,000	1,592,000
Reedley	*Fresno*	1,043,774,000	194,000
Rialto	*San Bernardino*	6,937,195,000	765,000
Richmond	*Contra Costa*	12,892,774,000	5,394,000
Ridgecrest	*Kern*	1,420,636,000	1,000
Rio Dell	*Humboldt*	168,450,000	—
Rio Vista	*Solano*	1,130,391,000	—
Ripon	*San Joaquin*	1,734,513,000	—
Riverbank	*Stanislaus*	1,518,379,000	466,000
Riverside	*Riverside*	25,701,046,000	645,000
Rocklin	*Placer*	7,880,690,000	9,209,000
Rohnert Park	*Sonoma*	4,305,835,000	1,705,000
Rolling Hills	*Los Angeles*	1,460,367,000	—
Rolling Hills Estates	*Los Angeles*	2,928,139,000	—
Rosemead	*Los Angeles*	4,075,195,000	1,902,000
Roseville	*Placer*	18,615,407,000	4,618,000
Ross	*Marin*	1,734,648,000	—
Sacramento	*Sacramento*	41,348,687,000	9,267,000
Salinas	*Napa*	9,959,765,000	39,000
San Anselmo	*Monterey*	2,859,062,000	3,935,000
San Bernardino	*Marin*	11,924,444,000	—
San Bruno	*San Bernardino*	6,450,670,000	2,756,000
San Carlos	*San Mateo*	8,727,727,000	3,165,000
San Clemente	*San Mateo*	14,447,573,000	168,000
San Diego	*Orange*	209,339,167,000	—
San Dimas	*San Diego*	4,785,448,000	58,513,000
San Fernando	*Los Angeles*	1,685,654,000	959,000
San Francisco	*Los Angeles*	192,095,376,000	22,000
San Gabriel	*San Francisco*	4,513,140,000	40,307,000
San Jacinto	*Los Angeles*	2,488,223,000	—
San Joaquin	*Riverside*	88,112,000	—
San Jose	*Fresno*	150,339,604,000	—
San Juan Bautista	*Santa Clara*	166,414,000	—
San Juan Capistrano	*San Benito*	6,828,239,000	—
San Leandro	*Orange*	11,294,109,000	—
San Luis Obispo	*Alameda*	7,270,419,000	1,724,000
San Marcos	*San Luis Obispo*	10,681,473,000	4,883,000
San Marino	*San Diego*	5,561,276,000	—
San Mateo	*Los Angeles*	21,129,298,000	—
San Pablo	*San Mateo*	1,522,193,000	2,673,000
San Rafael	*Contra Costa*	11,502,755,000	—
San Ramon	*Marin*	18,265,542,000	5,246,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Sand City	*Contra Costa*	253,837,000	408,000
Sanger	*Monterey*	1,005,767,000	451,000
Santa Ana	*Fresno*	23,013,226,000	156,000
Santa Barbara	*Orange*	17,894,306,000	2,590,000
Santa Clara	*Santa Barbara*	32,923,700,000	—
Santa Clarita	*Santa Clara*	27,322,747,000	4,183,000
Santa Cruz	*Los Angeles*	8,252,902,000	3,697,000
Santa Fe Springs	*Santa Cruz*	6,872,605,000	—
Santa Maria	*Los Angeles*	7,328,349,000	2,366,000
Santa Monica	*Santa Barbara*	31,155,457,000	—
Santa Paula	*Los Angeles*	1,937,872,000	—
Santa Rosa	*Ventura*	21,142,728,000	—
Santee	*Sonoma*	5,106,286,000	3,101,000
Saratoga	*San Diego*	12,994,088,000	—
Sausalito	*Santa Clara*	3,090,512,000	—
Scotts Valley	*Marin*	2,354,917,000	—
Seal Beach	*Santa Cruz*	5,081,500,000	—
Seaside	*Orange*	2,054,960,000	—
Sebastopol	*Monterey*	1,138,817,000	—
Selma	*Sonoma*	994,326,000	—
Shafter	*Fresno*	1,366,912,000	807,000
Shasta Lake	*Kern*	659,480,000	1,281,000
Sierra Madre	*Shasta*	1,979,182,000	—
Signal Hill	*Los Angeles*	2,401,985,000	—
Simi Valley	*Los Angeles*	16,595,802,000	—
Solana Beach	*Ventura*	4,202,986,000	145,000
Soledad	*San Diego*	779,103,000	—
Solvang	*Monterey*	1,079,543,000	2,025,000
Sonoma	*Santa Barbara*	2,451,914,000	—
Sonora	*Sonoma*	535,532,000	33,000
South El Monte	*Tuolumne*	1,989,632,000	17,000
South Gate	*Los Angeles*	5,200,135,000	—
South Lake Tahoe	*Los Angeles*	4,104,288,000	419,000
South Pasadena	*El Dorado*	4,072,270,000	—
South San Francisco	*Los Angeles*	15,468,761,000	—
St. Helena	*San Mateo*	2,068,670,000	12,651,000
Stanton	*Orange*	2,433,266,000	684,000
Stockton	*San Joaquin*	19,622,395,000	6,199,000
Suisun	*Solano*	2,027,782,000	65,000
Sunnyvale	*Santa Clara*	34,800,132,000	—
Susanville	*Lassen*	567,375,000	42,000
Sutter Creek	*Amador*	297,899,000	—
Taft	*Kern*	354,546,000	266,000
Tehachapi	*Kern*	631,213,000	396,000
Tehama	*Tehama*	20,516,000	29,000
Temecula	*Riverside*	14,063,985,000	4,000
Temple City	*Los Angeles*	4,373,187,000	252,000
Thousand Oaks	*Ventura*	26,693,517,000	—

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Tiburon	*Marin*	4,778,165,000	—
Torrance	*Los Angeles*	27,026,133,000	2,362,000
Tracy	*San Joaquin*	9,017,841,000	12,164,000
Trinidad	*Humboldt*	82,418,000	—
Truckee	*Nevada*	5,660,960,000	2,486,000
Tulare	*Tulare*	3,935,829,000	2,860,000
Tulelake	*Siskiyou*	23,286,000	9,000
Turlock	*Stanislaus*	5,541,544,000	403,000
Tustin	*Orange*	11,004,027,000	327,000
Twentynine Palms	*San Bernardino*	841,266,000	253,000
Ukiah	*Mendocino*	1,336,759,000	—
Union City	*Alameda*	9,116,069,000	2,365,000
Upland	*San Bernardino*	8,081,639,000	70,000
Vacaville	*Solano*	10,720,576,000	240,000
Vallejo	*Solano*	8,925,404,000	246,000
Ventura	*Ventura*	13,948,525,000	447,000
Vernon	*Los Angeles*	4,471,246,000	80,791,000
Victorville	*San Bernardino*	7,559,963,000	177,480,000
Villa Park	*Orange*	1,596,806,000	27,000
Visalia	*Tulare*	9,936,299,000	1,356,000
Vista	*San Diego*	9,678,970,000	13,000
Walnut	*Los Angeles*	4,822,949,000	168,000
Walnut Creek	*Contra Costa*	15,304,825,000	—
Wasco	*Kern*	649,295,000	724,000
Waterford	*Stanislaus*	391,020,000	—
Watsonville	*Santa Cruz*	3,624,158,000	31,000
Weed	*Siskiyou*	203,203,000	48,000
West Covina	*Los Angeles*	10,145,592,000	—
West Hollywood	*Los Angeles*	9,640,294,000	—
West Sacramento	*Yolo*	6,114,870,000	1,947,000
Westlake Village	*Los Angeles*	3,183,588,000	—
Westminster	*Orange*	8,279,644,000	456,000
Westmorland	*Imperial*	44,977,000	—
Wheatland	*Yuba*	201,459,000	148,000
Whittier	*Los Angeles*	8,368,579,000	1,176,000
Wildomar	*Riverside*	2,827,157,000	130,000
Williams	*Colusa*	309,064,000	—
Willits	*Mendocino*	387,964,000	220,000
Willows	*Glenn*	301,674,000	1,152,000
Windsor	*Sonoma*	3,619,929,000	—
Winters	*Yolo*	486,663,000	4,000
Woodlake	*Tulare*	190,630,000	94,000
Woodland	*Yolo*	5,120,000,000	620,000
Woodside	*San Mateo*	5,335,152,000	—
Yorba Linda	*Orange*	13,488,124,000	—
Yountville	*Napa*	640,795,000	—
Yreka	*Siskiyou*	597,600,000	101,000
Yuba City	*Sutter*	4,709,517,000	4,822,000

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, 2015-2016

City	County	Locally assessed value a/	State-assessed value b/
Yucaipa	*San Bernardino*	3,867,399,000	—
Yucca Valley	*San Bernardino*	1,502,995,000	—
GRAND TOTAL		**$4,231,756,838,000**	**$5,099,963,000**

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, 2015-2016

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, 2015-2016

Type of company	Assessed value
UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph	
Local exchange carriers	$9,243,131,000
Interexchange carriers	4,093,873,000
Wireless carriers a/	8,261,522,000
Subtotal	**$21,598,525,000**
Gas,electric, and water	$64,755,087,000
Electric generation facilities	8,168,586,000
Intercounty pipelines, flumes, canals, ditches and aqueducts	1,234,229,000
Railcar maintenance facilities	16,107,000
Railroads	3,740,896,000
Total	**$99,513,430,000**
UNDER PRIVATE RAILROAD CAR TAX LAW	
Private railroad cars	$865,576,000
Grand total	**$100,379,006,000**

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, 2015-2016

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, 2015-2016

Name of company	Assessed value
Telephone and Telegraph Companies	
Astound Broadband LLC	$53,900,000
AT&T Communications	673,340,000
AT&T Mobility LLC	3,208,700,000
California Broadband Cooperative, Inc.	87,500,000
Cellco Partnership, dba Verizon Wireless	1,285,444,000
CenturyLink Communications LLC, formerly, Qwest Communications Company LLC	161,699,000
China Telecom (Americas) Corporation	64,491,000
Cox California Telcom, LLC	65,900,000
Crown Castle NG West, LLC	171,300,000
CVIN LLC	78,355,000
Edison Carrier Solutions	83,700,000
Freedom Telecommunications, LLC	53,000,000
Fresno MSA LP, dba Verizon Wireless	110,077,000
Level 3 Communications, LLC	554,733,000
Los Angeles SMSA, LP, dba Verizon Wireless	992,420,000
MCI Communications Services, Inc.	454,601,000
MCI Metro Access Transmission Services, LLC	117,100,000
Pacific Bell Telephone Company	6,434,619,000
The Siskiyou Telephone Company	55,169,000
Sprint Communications Company, LP	174,829,000
Sprint Telephony PCS, LP	1,168,500,000
Sunesys, LLC	127,300,000
SureWest Telephone	160,915,000
SureWest Televideo	121,921,000
T-Mobile West, LLC	1,414,458,000
U.S. TelePacific Corporation	134,231,000
Verizon California, Inc.	2,373,256,000
Verizon Online LLC	123,600,000
XO Communications Services, LLC	61,200,000
Zayo Group, LLC	234,625,000
232 companies with an assessed value of less than $50,000,000 each	797,644,000
Total for telephone and telegraph companies a/	**$21,598,525,000**
Gas, Electric and Water Companies	
Central Valley Gas Storage LLC	$71,700,000
DATC Path 15, LLC	107,100,000
Gill Ranch Storage, LLC	102,812,000
Golden State Water Company	699,363,000
Kern River Gas Transmission Company	226,700,000
Liberty Utilities (Calpeco Electric), LLC	146,688,000
Lodi Gas Storage, LLC	136,000,000
North Baja Pipeline, LLC	68,800,000
Pacific Gas & Electric Company	27,121,295,000
PacifiCorp	215,655,000
Plumas-Sierra Rural Electric Cooperative	70,123,000
San Diego Gas & Electric Company	8,243,192,000
Sierra Pacific Power Company	83,276,000
Southern California Edison Company	21,882,518,000
Southern California Gas Company	4,436,528,000
Southwest Gas Corporation	253,600,000
Trans Bay Cable LLC	491,703,000
Tuscarora Gas Transmission Company	57,629,000
Wild Goose Storage, LLC	189,400,000
13 companies with an assessed value of less than $50,000,000 each	151,005,000
Total for gas, electric, and water companies	**$64,755,087,000**

Table 13
Property Taxes
ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2015-2016

Name of company	Assessed value
Electric Generation Facilities	
AES Alamitos, LLC	$165,700,000
AES Huntington Beach, LLC	66,800,000
AES Redondo Beach, LLC	125,900,000
Bicent (California) Malburg, LLC	75,965,000
Blythe Energy, Inc.	275,462,000
Cabrillo Power I LLC	80,610,000
CCFC Sutter Energy, LLC	132,600,000
CPV Sentinel, LLC	558,043,000
Delta Energy Center, LLC	292,000,000
Dynegy Moss Landing, LLC	351,373,000
El Segundo Energy Center LLC	597,200,000
Elk Hills Power, LLC	298,100,000
GWF Energy, LLC - Tracy	193,494,000
High Desert Power Trust	176,851,000
Inland Empire Energy Center, LLC	295,000,000
La Paloma Generating Company, LLC	239,313,000
Long Beach Generation LLC	62,000,000
Los Esteros Critical Energy Facility, LLC	291,000,000
Mariposa Energy, LLC	164,900,000
Metcalf Energy Center, LLC	208,500,000
Midway Peaking, LLC	70,900,000
NRG California South LP - Ormond Beach	85,305,000
NRG Delta LLC	79,679,000
NRG Marsh Landing LLC	590,062,000
Orange Grove Energy, LP	64,700,000
Otay Mesa Generating Company, LLC	358,400,000
Panoche Energy Center, LLC	296,059,000
Pastoria Energy Facility, LLC	370,300,000
Russell City Energy Company, LLC	486,000,000
Sunrise Power Company, LLC	199,700,000
Walnut Creek Energy, LLC	544,200,000
21 facilities with an assessed value of less than $60,000,000 each	372,470,000
Total for electric generation facilities	**$8,168,586,000**
Intercounty Pipelines, Flumes, Canals, Ditches, and Aqueducts b/	
CALNEV Pipe Line LLC	$61,400,000
Chevron Pipe Line Company	23,600,000
Chevron U.S.A., Inc.	51,200,000
CPN Pipeline Company	42,700,000
Crimson California Pipeline, LP	38,300,000
Pacific Pipeline System, LLC	31,471,000
Phillips 66 Pipeline LLC	72,700,000
Plains Pipeline, LP	28,302,000
Sacramento Municipal Utilities District	76,060,000
San Ardo Pipeline Company	11,200,000
San Pablo Bay Pipeline Company LLC	84,900,000
SFPP, LP	445,800,000
West Coast Pipe Lines	219,000,000
16 companies with an assessed value of less than $10,000,000 each	47,597,000
Total for intercounty pipelines, etc.	**$1,234,229,000**
Railcar Maintenance Facilities c/	
GATX Corporation	$8,167,000
TTX Company	7,839,000
Union Tank Car Company	101,000
Total for railcar maintenance facilities d/	**$16,107,000**

Table 13
Property Taxes
ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2015-2016

Name of company	Assessed value
Railroad Companies	
Arizona & California Railroad Company	$2,903,000
BNSF Railway Company	1,322,403,000
California Northern Railroad	29,570,000
Central California Traction Company	8,439,000
Central Oregon & Pacific Railroad	1,282,000
Modesto & Empire Traction Company	29,708,000
Napa Valley Wine Train, Inc.	17,200,000
Northwestern Pacific Railroad Company	1,208,000
Pacific Harbor Lines	19,120,000
Pacific Imperial Railroad	4,345,000
Pacific Sun Railroad, LLC	1,393,000
Sacramento Valley Railroad, LLC	2,327,000
San Diego & Arizona Eastern Railway Company	1,235,000
San Diego & Imperial Valley Railroad Company Inc.	5,165,000
San Joaquin Valley Railroad Company	21,121,000
Santa Cruz Big Trees & Pacific Railway Company, dba Roaring Camp Railroads, Inc.	2,208,000
Sierra Northern Railway	5,167,000
Stockton Terminal & Eastern Railway	7,637,000
Sunset Railway Company	1,044,000
Trona Railway Company	10,972,000
Tulare Valley Railroad	4,679,000
Union Pacific Railroad Company	2,234,185,000
Ventura County Railroad	2,490,000
10 companies with an assessed value of less than $1,000,000 each	5,093,000
Total for railroad companies d/	**$3,740,896,000**

Table 13
Property Taxes
ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2015-2016

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

Footnotes
a. Includes 19 local exchange carriers, 213 interexchange carriers, and 30 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.
d. 2015-2016 assessed values were set at 74.11 percent of market value.

Table 14
Property Taxes
2014-2015 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE

County	Net taxable a/ assessed value	Property tax allocations and levies b,e/ City	County c/	School c/	Other districts d/	Total d/	Average tax rate
Alameda	$221,560,609,000	$500,433,000	$355,925,000	$1,226,423,000	$629,257,000	$2,712,038,000	1.224%
Alpine	702,393,000	–	4,357,000	1,839,000	829,000	7,025,000	1.000%
Amador	4,525,718,000	1,954,000	14,630,000	28,544,000	893,000	46,022,000	1.017%
Butte	19,156,221,000	10,017,000	21,277,000	124,454,000	48,482,000	204,230,000	1.066%
Calaveras	5,919,978,000	480,000	12,245,000	44,851,000	8,083,000	65,660,000	1.109%
Colusa	3,499,402,000	1,602,000	13,100,000	19,528,000	2,225,000	36,455,000	1.042%
Contra Costa	162,171,604,000	148,567,000	214,162,000	1,011,036,000	500,093,000	1,873,858,000	1.155%
Del Norte	1,700,806,000	131,000	3,145,000	11,945,000	2,850,000	18,072,000	1.063%
El Dorado	26,789,741,000	6,666,000	62,822,000	144,638,000	70,768,000	284,893,000	1.063%
Fresno	67,520,560,000	86,660,000	96,576,000	507,610,000	95,386,000	786,232,000	1.164%
Glenn	2,743,002,000	1,577,000	5,825,000	20,335,000	1,204,000	28,941,000	1.055%
Humboldt	11,883,605,000	3,027,000	23,886,000	82,193,000	18,111,000	127,217,000	1.071%
Imperial	9,664,157,000	7,608,000	19,378,000	63,393,000	22,538,000	112,918,000	1.168%
Inyo	3,946,166,000	486,000	11,764,000	25,519,000	4,230,000	41,999,000	1.064%
Kern	93,479,183,000	47,702,000	290,607,000	620,170,000	121,857,000	1,080,337,000	1.156%
Kings	9,437,459,000	5,954,000	23,309,000	55,401,000	18,053,000	102,717,000	1.088%
Lake	6,681,524,000	976,000	15,317,000	40,906,000	14,503,000	71,703,000	1.073%
Lassen	2,094,622,000	864,000	4,167,000	15,469,000	1,088,000	21,588,000	1.031%
Los Angeles	1,204,820,772,000	2,034,217,000	2,898,436,000	6,694,933,000	2,534,230,000	14,161,815,000	1.175%
Madera	12,286,197,000	3,230,000	18,433,000	95,081,000	14,581,000	131,324,000	1.069%
Marin	62,320,808,000	69,700,000	118,136,000	414,235,000	88,297,000	690,368,000	1.108%
Mariposa	2,078,885,000	–	5,297,000	14,459,000	1,140,000	20,896,000	1.005%
Mendocino	10,380,956,000	1,310,000	28,201,000	72,621,000	14,027,000	116,158,000	1.119%
Merced	19,186,818,000	11,041,000	45,883,000	133,050,000	19,549,000	209,524,000	1.092%
Modoc	896,600,000	279,000	2,387,000	5,785,000	516,000	8,966,000	1.000%
Mono	5,505,599,000	2,366,000	16,612,000	27,679,000	16,125,000	62,782,000	1.140%
Monterey	54,165,018,000	34,324,000	86,961,000	380,157,000	91,591,000	593,033,000	1.095%
Napa	30,801,447,000	30,056,000	68,614,000	226,930,000	13,145,000	338,746,000	1.100%
Nevada	15,983,703,000	12,377,000	22,764,000	96,699,000	36,476,000	168,316,000	1.053%
Orange	473,899,934,000	518,298,000	300,531,000	3,136,270,000	1,070,956,000	5,026,056,000	1.061%
Placer	59,405,798,000	43,764,000	108,463,000	413,005,000	80,443,000	645,676,000	1.087%
Plumas	3,711,724,000	222,000	7,883,000	26,013,000	4,389,000	38,507,000	1.037%
Riverside	228,102,958,000	165,517,000	261,897,000	1,202,536,000	1,005,331,000	2,635,280,000	1.155%
Sacramento	128,707,973,000	142,030,000	233,359,000	798,459,000	276,221,000	1,450,069,000	1.127%
San Benito	6,422,073,000	1,212,000	8,045,000	46,284,000	18,271,000	73,812,000	1.149%
San Bernardino	182,525,092,000	132,095,000	208,653,000	901,280,000	856,453,000	2,098,481,000	1.150%
San Diego	415,615,083,000	546,346,000	579,739,000	2,969,443,000	626,672,000	4,722,200,000	1.136%
San Francisco	181,809,981,000	1,260,808,000	–	642,456,000	234,842,000	2,138,106,000	1.176%
San Joaquin	60,375,379,000	61,442,000	128,289,000	399,423,000	88,427,000	677,581,000	1.122%
San Luis Obispo	45,335,830,000	35,037,000	113,655,000	291,511,000	31,239,000	471,442,000	1.040%
San Mateo	166,386,679,000	182,272,000	209,772,000	1,168,586,000	289,574,000	1,850,205,000	1.112%
Santa Barbara	69,059,890,000	34,955,000	126,273,000	440,866,000	130,851,000	732,945,000	1.061%
Santa Clara	358,541,956,000	385,862,000	612,438,000	2,675,330,000	635,601,000	4,309,231,000	1.202%
Santa Cruz	36,554,450,000	20,146,000	47,018,000	234,562,000	100,693,000	402,419,000	1.101%
Shasta	15,542,900,000	10,047,000	18,708,000	113,104,000	29,165,000	171,024,000	1.100%
Sierra	509,900,000	30,000	2,614,000	1,720,000	735,000	5,099,000	1.000%
Siskiyou	4,364,416,000	2,617,000	9,456,000	32,018,000	1,832,000	45,923,000	1.052%
Solano	43,755,727,000	62,810,000	81,022,000	242,850,000	124,404,000	511,085,000	1.168%
Sonoma	72,382,230,000	42,945,000	162,056,000	500,163,000	109,908,000	815,072,000	1.126%
Stanislaus	39,022,543,000	25,028,000	44,973,000	321,946,000	39,847,000	431,794,000	1.107%
Sutter	8,259,629,000	7,330,000	14,202,000	59,657,000	8,933,000	90,122,000	1.091%
Tehama	4,640,546,000	1,882,000	11,742,000	32,311,000	1,610,000	47,545,000	1.025%
Trinity	1,356,289,000	–	4,025,000	9,198,000	627,000	13,850,000	1.021%
Tulare	29,707,539,000	17,394,000	57,854,000	199,256,000	54,515,000	329,020,000	1.108%
Tuolumne	6,245,438,000	528,000	18,363,000	43,280,000	4,540,000	66,711,000	1.068%
Ventura	114,663,255,000	106,396,000	194,897,000	661,480,000	292,826,000	1,255,598,000	1.095%
Yolo	22,306,298,000	37,882,000	22,145,000	133,299,000	43,594,000	236,921,000	1.062%
Yuba	4,928,450,000	1,305,000	10,418,000	38,967,000	4,649,000	55,339,000	1.123%
Totals	**$4,856,043,510,000**	**$6,869,805,000**	**$8,102,709,000**	**$29,941,153,000**	**$10,557,277,000**	**$55,470,944,000**	**1.142%**

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

Table 14
Property Taxes
2014-2015 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 2014-2015. Excluded are exemptions totaling $211,568,700,000 as follows: homeowners', $36,329,894,000; all other, $175,238,806,000.
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 $415,151,000 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.

Table 15
Property Taxes
2014-2015 GENERAL PROPERTY TAX DOLLAR a/, BY COUNTY

	Property tax dollars b/				
County	City	County c/	School c/	Other districts	Total
Alameda	$.18	$.13	$.45	$.23	$1.00
Alpine	–	.62	.26	.12	1.00
Amador	.04	.32	.62	.02	1.00
Butte	.05	.10	.61	.24	1.00
Calaveras	.01	.19	.68	.12	1.00
Colusa	.04	.36	.54	.06	1.00
Contra Costa	.08	.11	.54	.27	1.00
Del Norte	.01	.17	.66	.16	1.00
El Dorado	.02	.22	.51	.25	1.00
Fresno	.11	.12	.65	.12	1.00
Glenn	.05	.20	.70	.04	1.00
Humboldt	.02	.19	.65	.14	1.00
Imperial	.07	.17	.56	.20	1.00
Inyo	.01	.28	.61	.10	1.00
Kern	.04	.27	.57	.11	1.00
Kings	.06	.23	.54	.18	1.00
Lake	.01	.21	.57	.20	1.00
Lassen	.04	.19	.72	.05	1.00
Los Angeles	.14	.20	.47	.18	1.00
Madera	.02	.14	.72	.11	1.00
Marin	.10	.17	.60	.13	1.00
Mariposa	–	.25	.69	.05	1.00
Mendocino	.01	.24	.63	.12	1.00
Merced	.05	.22	.64	.09	1.00
Modoc	.03	.27	.65	.06	1.00
Mono	.04	.26	.44	.26	1.00
Monterey	.06	.15	.64	.15	1.00
Napa	.09	.20	.67	.04	1.00
Nevada	.07	.14	.57	.22	1.00
Orange	.10	.06	.62	.21	1.00
Placer	.07	.17	.64	.12	1.00
Plumas	.01	.20	.68	.11	1.00
Riverside	.06	.10	.46	.38	1.00
Sacramento	.10	.16	.55	.19	1.00
San Benito	.02	.11	.63	.25	1.00
San Bernardino	.06	.10	.43	.41	1.00
San Diego	.12	.12	.63	.13	1.00
San Francisco	.59	–	.30	.11	1.00
San Joaquin	.09	.19	.59	.13	1.00
San Luis Obispo	.07	.24	.62	.07	1.00
San Mateo	.10	.11	.63	.16	1.00
Santa Barbara	.05	.17	.60	.18	1.00
Santa Clara	.09	.14	.62	.15	1.00
Santa Cruz	.05	.12	.58	.25	1.00
Shasta	.06	.11	.66	.17	1.00
Sierra	.01	.51	.34	.14	1.00
Siskiyou	.06	.21	.70	.04	1.00
Solano	.12	.16	.48	.24	1.00
Sonoma	.05	.20	.61	.13	1.00
Stanislaus	.06	.10	.75	.09	1.00
Sutter	.08	.16	.66	.10	1.00
Tehama	.04	.25	.68	.03	1.00
Trinity	–	.29	.66	.05	1.00
Tulare	.05	.18	.61	.17	1.00
Tuolumne	.01	.28	.65	.07	1.00
Ventura	.08	.16	.53	.23	1.00
Yolo	.16	.09	.56	.18	1.00
Yuba	.02	.19	.70	.08	1.00
California Total	**$.12**	**$.15**	**$.54**	**$.19**	**$1.00**

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

Table 15
Property Taxes
2014-2015 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 2014

Calendar year	Market value of timber harvest	Timber yield tax		Timber reserve fund	
		Rate a/	Net revenue	Rate a/	Net revenue
2014	$322,300,000	2.9%	$9,900,000	–	–
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 2014

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, 2014

County	Net volume b/ (in board feet)	Market Value c/
Alameda	–	–
Alpine	–	–
Amador	4,429,000	$901,275
Butte	42,799,000	8,628,351
Calaveras	1,948,000	340,919
Colusa	193,000	15,890
Contra Costa	–	–
Del Norte	20,550,000	5,620,991
El Dorado	55,371,000	8,098,105
Fresno	26,508,000	2,362,317
Glenn	–	–
Humboldt	244,697,000	81,513,089
Imperial	–	–
Inyo	–	–
Kern	1,432,000	167,450
Kings	–	–
Lake	1,721,000	397,690
Lassen	29,306,000	6,309,432
Los Angeles	–	–
Madera	2,348,000	239,560
Marin	–	–
Mariposa	4,406,000	631,146
Mendocino	115,197,000	34,661,018
Merced	–	8,400
Modoc	79,136,000	13,220,845
Mono	–	–
Monterey	–	–
Napa	–	–
Nevada	8,211,000	1,843,089
Orange	–	24,952
Placer	74,601,000	12,145,012
Plumas	97,207,000	18,416,398
Riverside	–	–
Sacramento	–	23,598
San Benito	–	–
San Bernardino	–	–
San Diego	–	14,905
San Francisco	–	–
San Joaquin	–	–
San Luis Obispo	–	8,925
San Mateo	6,724,000	3,426,019
Santa Barbara	–	–
Santa Clara	12,000	47,653
Santa Cruz	11,048,000	5,262,461
Shasta	192,176,000	39,861,288
Sierra	24,461,000	5,530,411
Siskiyou	183,730,000	36,744,542
Solano	–	14,595
Sonoma	13,440,000	3,843,276
Stanislaus	–	–
Sutter	–	–
Tehama	48,570,000	10,406,073
Trinity	32,401,000	5,443,945
Tulare	2,393,000	193,061
Tuolumne	130,323,000	13,161,383
Ventura	–	19,992
Yolo	–	–
Yuba	10,353,000	2,739,044
Total	**1,465,691,000**	**$322,287,100**

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

Table 16B
Property Taxes
TIMBER PRODUCTION a/ STATISTICS, BY COUNTY, 2014

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, 2015-2016

Name of company	Assessed value a/	Amount of tax
ADM Transportation Company	$8,234,000	$93,951
American Railcar Industries, LLC	7,736,000	88,265
American Railcar Leasing LLC	24,868,000	283,743
The Andersons, Inc.	1,470,000	16,767
The Andrews Companies, LLC	1,176,000	13,418
BASF Corporation	1,599,000	18,250
Bunge North America, Inc.	2,329,000	26,570
Cargill, Inc.	5,409,000	61,715
Cemex, Inc.	6,429,000	73,359
Chevron Phillips Chemical Company, LP	1,988,000	22,680
Chevron USA, Inc.	27,942,000	318,824
Chicago Freight Car Leasing Company	2,211,000	25,225
The CIT Group/Equipment Financing, Inc.	57,633,000	657,592
CIT Rail, LLC	5,393,000	61,532
Cryo-Trans, Inc.	5,378,000	61,365
Crystal Car Line, Inc.	1,130,000	12,888
The Dow Chemical Company	9,224,000	105,248
Equistar Chemicals, LP	2,923,000	33,353
Exxon Mobil Corporation	14,308,000	163,254
First Union Rail Corporation	12,102,000	138,083
Formosa Transrail Corporation	2,723,000	31,072
GATX Corporation	51,701,000	589,906
GATX Rail Canada Corporation	1,644,000	18,762
General Electric Rail Services Corporation	24,792,000	282,872
Greenbrier Management Services, LLC	7,580,000	86,485
Helm Chesapeake LP	1,459,000	16,651
Helm-Pacific Leasing	892,000	10,180
INEOS Olefins & Polymers USA, LLC	3,361,000	38,347
Koch Rail LLC	973,000	11,099
Linde, LLC	2,209,000	25,199
Macquarie Rail Inc.	1,005,000	11,464
Midwest Agricommodities	1,007,000	11,491
Midwest Railcar Corporation	1,635,000	18,660
Mitsui Rail Capital, LLC	2,138,000	24,392
Nova Chemicals Inc.	1,334,000	15,220
Occidental Chemical Corporation	1,225,000	13,983
Olin Chlor Alkali Partnership	2,978,000	33,981
Phillips 66 Company	10,803,000	123,267
Plasser American Corporation	2,000,000	22,822
Procor Limited	24,323,000	277,529
Proctor & Gamble Company	1,611,000	18,376
Searles Valley Minerals	10,524,000	120,082
Shell Rail Operations Company	1,705,000	19,454
J.R. Simplot Company	1,066,000	12,164
SMBC Rail Services, LLC	11,194,000	127,721
Southwest Rail Industries, Inc.	2,328,000	26,561
Statoil Marketing & Trading (US) Inc.	1,150,000	13,127
Tate & Lyle Ingredients Americas, LLC	1,430,000	16,312
Transportation Equipment, LLC	981,000	11,196
Trinity Chemical Leasing LLC	1,574,000	17,958
Trinity Industries Leasing Company	102,520,000	1,169,753
Tropicana Transportation Corporation	948,000	10,819
TTX Company	274,146,000	3,128,005
Union Carbide Corporation Subsidiary of Dow Chemical Company	1,682,000	19,190
Union Tank Car Company	66,435,000	758,020
Valero Rail Partners, LLC	10,594,000	120,872
VTG Rail, Inc.	1,024,000	11,680
Vulcan Materials Company	1,259,000	14,361
168 other companies with an assessed value under $800,000 each	28,143,000	321,112
Totals for private railroad cars	**$865,576,000**	**$9,876,221**

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, 2015-2016

Footnotes

a. 2015-2016 assessed values were set at 74.11 percent of market value.

Table 17B
Property Taxes
PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2015-2016

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/
2015-2016	30,854	$865,576,000	$28,054	$1.141	$9,876,000
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

Table 17B
Property Taxes
PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2015-2016

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/
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
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 2015-2016

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,

By Fiscal Year, 1933-34 to 2014-15

		Collections a/			Number of permits c/		
Fiscal year	General Fund Tax Rate July 1	Taxes	Fees b/	Total Collections	Sales and Use Tax	Use Tax	Total Permits
2014-15	3.9375	$24,277,827,000	$12,763,000	$24,290,591,000	1,106,820	95,569	1,202,389
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,

By Fiscal Year, 1933-34 to 2014-15

		Collections a/			Number of permits c/		
Fiscal year	General Fund Tax Rate July 1	Taxes	Fees b/	Total Collections	Sales and Use Tax	Use Tax	Total Permits
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,
By Fiscal Year, 1933-34 to 2014-15

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,

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Alameda County	**Alameda County**	$14,690,142
Alameda County	Alameda	6,526,645
Alameda County	Albany	1,784,653
Alameda County	Berkeley	12,705,685
Alameda County	Dublin	13,991,923
Alameda County	Emeryville	6,173,009
Alameda County	Fremont	29,390,296
Alameda County	Hayward	22,324,076
Alameda County	Livermore	19,314,075
Alameda County	Newark	7,744,236
Alameda County	Oakland	36,126,859
Alameda County	Piedmont	169,809
Alameda County	Pleasanton	16,376,095
Alameda County	San Leandro	20,079,996
Alameda County	Union City	6,881,731
Alameda County	**Total**	**$214,279,230**
Alpine County	**Alpine County**	**$253,527**
Amador County	**Amador County**	$2,147,178
Amador County	Amador City	9,236
Amador County	Ione	117,197
Amador County	Jackson	605,198
Amador County	Plymouth	134,277
Amador County	Sutter Creek	205,994
Amador County	**Total**	**$3,219,080**
Butte County	**Butte County**	$3,446,968
Butte County	Biggs	17,760
Butte County	Chico	14,341,471
Butte County	Gridley	750,567
Butte County	Oroville	2,913,395
Butte County	Paradise	1,349,318
Butte County	**Total**	**$22,819,480**
Calaveras County	**Calaveras County**	$1,969,241
Calaveras County	Angels Camp	568,254
Calaveras County	**Total**	**$2,537,494**
Colusa County	**Colusa County**	$1,401,474
Colusa County	Colusa	858,766
Colusa County	Williams	547,104
Colusa County	**Total**	**$2,807,344**
Contra Costa County	**Contra Costa County**	$10,335,970
Contra Costa County	Antioch	8,779,631
Contra Costa County	Brentwood	5,153,481
Contra Costa County	Clayton	316,196
Contra Costa County	Concord	22,490,237
Contra Costa County	Danville	3,975,797
Contra Costa County	El Cerrito	2,066,985
Contra Costa County	Hercules	1,409,312
Contra Costa County	Lafayette	2,137,038
Contra Costa County	Martinez	3,747,393
Contra Costa County	Moraga	785,000
Contra Costa County	Oakley	1,156,101
Contra Costa County	Orinda	769,447
Contra Costa County	Pinole	2,621,920
Contra Costa County	Pittsburg	5,566,267
Contra Costa County	Pleasant Hill	5,947,682
Contra Costa County	Richmond	11,613,674
Contra Costa County	San Pablo	1,540,356
Contra Costa County	San Ramon	6,767,908
Contra Costa County	Walnut Creek	16,195,944
Contra Costa County	**Total**	**$113,376,338**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Del Norte County	**Del Norte County**	$846,366
Del Norte County	Crescent City	1,019,091
Del Norte County	**Total**	**$1,865,457**
El Dorado County	**El Dorado County**	$8,615,153
El Dorado County	Placerville	2,878,654
El Dorado County	South Lake Tahoe	3,237,501
El Dorado County	**Total**	**$14,731,307**
Fresno County	**Fresno County**	$17,164,364
Fresno County	Clovis	13,115,852
Fresno County	Coalinga	726,569
Fresno County	Firebaugh	603,708
Fresno County	Fowler	1,044,496
Fresno County	Fresno	58,736,464
Fresno County	Huron	118,074
Fresno County	Kerman	1,285,187
Fresno County	Kingsburg	872,568
Fresno County	Mendota	467,350
Fresno County	Orange Cove	124,437
Fresno County	Parlier	318,879
Fresno County	Reedley	1,206,185
Fresno County	San Joaquin	304,802
Fresno County	Sanger	1,381,948
Fresno County	Selma	3,323,931
Fresno County	**Total**	**$100,794,815**
Glenn County	**Glenn County**	$756,922
Glenn County	Orland	886,165
Glenn County	Willows	967,229
Glenn County	**Total**	**$2,610,316**
Humboldt County	**Humboldt County**	$3,904,619
Humboldt County	Arcata	1,771,415
Humboldt County	Blue Lake	19,145
Humboldt County	Eureka	7,268,491
Humboldt County	Ferndale	125,024
Humboldt County	Fortuna	1,145,132
Humboldt County	Rio Dell a/	97,679
Humboldt County	Trinidad	88,906
Humboldt County	**Total**	**$14,420,411**
Imperial County	**Imperial County b/**	$6,180,862
Imperial County	Brawley	1,711,971
Imperial County	Calexico	3,438,429
Imperial County	Calipatria c/	–
Imperial County	El Centro	8,277,562
Imperial County	Holtville	254,771
Imperial County	Imperial	1,513,837
Imperial County	Westmorland	121,716
Imperial County	**Total**	**$21,499,148**
Inyo County	**Inyo County**	$1,120,654
Inyo County	Bishop	1,455,219
Inyo County	**Total**	**$2,575,873**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Kern County	**Kern County**	$42,336,295
Kern County	Arvin	568,847
Kern County	Bakersfield	50,580,038
Kern County	California City	264,623
Kern County	Delano	4,156,412
Kern County	Maricopa	30,308
Kern County	McFarland	251,638
Kern County	Ridgecrest	2,112,742
Kern County	Shafter	11,575,909
Kern County	Taft	1,123,271
Kern County	Tehachapi	2,045,264
Kern County	Wasco	996,775
Kern County	**Total**	**$116,042,124**
Kings County	**Kings County**	$2,721,243
Kings County	Avenal	224,138
Kings County	Corcoran	748,868
Kings County	Hanford	6,739,060
Kings County	Lemoore	1,531,514
Kings County	**Total**	**$11,964,823**
Lake County	**Lake County**	$2,003,324
Lake County	Clearlake	1,075,758
Lake County	Lakeport	943,900
Lake County	**Total**	**$4,022,983**
Lassen County	**Lassen County**	$804,126
Lassen County	Susanville	1,180,621
Lassen County	**Total**	**$1,984,747**
Los Angeles County	**Los Angeles County**	$47,794,241
Los Angeles County	Agoura Hills	3,092,627
Los Angeles County	Alhambra	11,086,789
Los Angeles County	Arcadia	7,947,273
Los Angeles County	Artesia	1,748,695
Los Angeles County	Avalon	680,294
Los Angeles County	Azusa	4,138,918
Los Angeles County	Baldwin Park	4,260,165
Los Angeles County	Bell	1,496,678
Los Angeles County	Bell Gardens	2,058,718
Los Angeles County	Bellflower	3,974,395
Los Angeles County	Beverly Hills	23,656,288
Los Angeles County	Bradbury b/	2,363
Los Angeles County	Burbank	24,106,455
Los Angeles County	Calabasas	4,300,126
Los Angeles County	Carson	15,964,629
Los Angeles County	Cerritos	20,627,104
Los Angeles County	Claremont	2,745,576
Los Angeles County	Commerce	15,595,850
Los Angeles County	Compton	5,892,186
Los Angeles County	Covina	5,867,730
Los Angeles County	Cudahy	969,571
Los Angeles County	Culver City	14,847,399
Los Angeles County	Diamond Bar	3,048,074
Los Angeles County	Downey	12,467,870
Los Angeles County	Duarte	3,911,983
Los Angeles County	El Monte	11,669,034
Los Angeles County	El Segundo	8,457,599
Los Angeles County	Gardena	7,361,426
Los Angeles County	Glendale	31,499,104
Los Angeles County	Glendora	5,950,801
Los Angeles County	Hawaiian Gardens b/	636,293
Los Angeles County	Hawthorne	10,879,936

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Los Angeles County	Hermosa Beach	2,071,115
Los Angeles County	Hidden Hills a/	10,577
Los Angeles County	Huntington Park	4,890,003
Los Angeles County	Industry	23,290,301
Los Angeles County	Inglewood	9,938,912
Los Angeles County	Irwindale	3,162,315
Los Angeles County	La Canada Flintridge	2,032,893
Los Angeles County	La Habra Heights a/	17,726
Los Angeles County	La Mirada	7,143,859
Los Angeles County	La Puente	2,015,168
Los Angeles County	La Verne	3,075,201
Los Angeles County	Lakewood	9,927,712
Los Angeles County	Lancaster	13,728,925
Los Angeles County	Lawndale	1,988,978
Los Angeles County	Lomita	1,285,949
Los Angeles County	Long Beach	42,886,146
Los Angeles County	Los Angeles	370,563,219
Los Angeles County	Lynwood	2,725,547
Los Angeles County	Malibu	2,553,707
Los Angeles County	Manhattan Beach	7,366,629
Los Angeles County	Maywood b/	1,025,615
Los Angeles County	Monrovia	6,619,145
Los Angeles County	Montebello	9,221,304
Los Angeles County	Monterey Park	4,088,775
Los Angeles County	Norwalk	7,221,219
Los Angeles County	Palmdale	12,638,409
Los Angeles County	Palos Verdes Estates a/	198,299
Los Angeles County	Paramount	5,558,130
Los Angeles County	Pasadena	24,888,827
Los Angeles County	Pico Rivera	6,088,235
Los Angeles County	Pomona	12,626,444
Los Angeles County	Rancho Palos Verdes	1,667,931
Los Angeles County	Redondo Beach	8,386,285
Los Angeles County	Rolling Hills b/	6,064
Los Angeles County	Rolling Hills Estates	897,799
Los Angeles County	Rosemead	3,428,853
Los Angeles County	San Dimas	4,432,482
Los Angeles County	San Fernando	3,286,361
Los Angeles County	San Gabriel	3,021,704
Los Angeles County	San Marino	328,624
Los Angeles County	Santa Clarita	25,881,427
Los Angeles County	Santa Fe Springs	19,984,904
Los Angeles County	Santa Monica	26,676,583
Los Angeles County	Sierra Madre	236,854
Los Angeles County	Signal Hill	13,398,633
Los Angeles County	South El Monte	3,421,542
Los Angeles County	South Gate	6,623,773
Los Angeles County	South Pasadena	1,605,217
Los Angeles County	Temple City	1,423,053
Los Angeles County	Torrance	33,234,451
Los Angeles County	Vernon	3,894,185
Los Angeles County	Walnut	1,452,298
Los Angeles County	West Covina	12,259,929
Los Angeles County	West Hollywood	10,908,165
Los Angeles County	Westlake Village	3,313,805
Los Angeles County	Whittier	6,603,501
Los Angeles County	**Total**	**$1,115,959,901**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Madera County	**Madera County**	$4,545,130
Madera County	Chowchilla	1,111,110
Madera County	Madera	5,854,906
Madera County	**Total**	**$11,511,146**
Marin County	**Marin County**	$2,788,417
Marin County	Belvedere a/	29,444
Marin County	Corte Madera	5,035,014
Marin County	Fairfax	467,221
Marin County	Larkspur	1,932,834
Marin County	Mill Valley	2,319,551
Marin County	Novato	6,120,387
Marin County	Ross	33,988
Marin County	San Anselmo	1,040,538
Marin County	San Rafael	15,258,949
Marin County	Sausalito	1,604,936
Marin County	Tiburon	469,218
Marin County	**Total**	**$37,100,498**
Mariposa County	**Mariposa County**	**$1,425,911**
Mendocino County	**Mendocino County**	$4,444,336
Mendocino County	Fort Bragg	1,219,471
Mendocino County	Point Arena	49,998
Mendocino County	Ukiah	3,350,910
Mendocino County	Willits	1,171,274
Mendocino County	**Total**	**$10,235,990**
Merced County	**Merced County**	$6,715,398
Merced County	Atwater	2,100,104
Merced County	Dos Palos	375,230
Merced County	Gustine b/	238,181
Merced County	Livingston	1,101,741
Merced County	Los Banos	2,679,226
Merced County	Merced	8,006,680
Merced County	**Total**	**$21,216,560**
Modoc County	**Modoc County**	$194,140
Modoc County	Alturas	499,653
Modoc County	**Total**	**$693,793**
Mono County	**Mono County b/**	$347,188
Mono County	Mammoth Lakes	1,425,306
Mono County	**Total**	**$1,772,494**
Monterey County	**Monterey County**	$9,362,607
Monterey County	Carmel	1,642,468
Monterey County	Del Rey Oaks	235,873
Monterey County	Gonzales	566,724
Monterey County	Greenfield	780,984
Monterey County	King City	966,543
Monterey County	Marina	1,502,115
Monterey County	Monterey	6,285,498
Monterey County	Pacific Grove	1,209,541
Monterey County	Salinas	18,719,454
Monterey County	Sand City	1,821,942
Monterey County	Seaside	4,631,028
Monterey County	Soledad	541,672
Monterey County	**Total**	**$48,266,449**
Napa County	**Napa County**	$7,041,703
Napa County	American Canyon	1,759,498
Napa County	Calistoga	746,042
Napa County	Napa	11,201,036
Napa County	St. Helena	1,975,889
Napa County	Yountville	924,132
Napa County	**Total**	**$23,648,301**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Nevada County	**Nevada County**	$1,756,352
Nevada County	Grass Valley	4,076,668
Nevada County	Nevada City	717,364
Nevada County	Truckee	2,708,333
Nevada County	**Total**	**$9,258,717**
Orange County	**Orange County**	$5,331,916
Orange County	Aliso Viejo	3,580,230
Orange County	Anaheim	52,501,755
Orange County	Brea	14,597,050
Orange County	Buena Park b/	16,974,294
Orange County	Costa Mesa	38,575,432
Orange County	Cypress	8,758,469
Orange County	Dana Point	4,051,133
Orange County	Fountain Valley	8,332,240
Orange County	Fullerton	14,625,455
Orange County	Garden Grove	14,475,604
Orange County	Huntington Beach	26,481,795
Orange County	Irvine	43,196,183
Orange County	La Habra	7,257,317
Orange County	La Palma	2,690,482
Orange County	Laguna Beach	3,735,836
Orange County	Laguna Hills	4,179,707
Orange County	Laguna Niguel	8,465,474
Orange County	Laguna Woods	678,925
Orange County	Lake Forest	10,281,288
Orange County	Los Alamitos	2,196,621
Orange County	Mission Viejo	12,736,455
Orange County	Newport Beach	25,300,210
Orange County	Orange	30,363,468
Orange County	Placentia	4,415,784
Orange County	Rancho Santa Margarita	4,524,591
Orange County	San Clemente	5,687,475
Orange County	San Juan Capistrano	5,793,208
Orange County	Santa Ana	32,441,229
Orange County	Seal Beach	3,152,422
Orange County	Stanton	3,019,628
Orange County	Tustin	16,586,317
Orange County	Villa Park	154,361
Orange County	Westminster	11,515,029
Orange County	Yorba Linda	4,595,544
Orange County	**Total**	**$451,252,926**
Placer County	**Placer County**	$10,434,914
Placer County	Auburn	4,522,033
Placer County	Colfax	673,236
Placer County	Lincoln	2,406,188
Placer County	Loomis	761,629
Placer County	Rocklin	6,987,931
Placer County	Roseville	35,893,922
Placer County	**Total**	**$61,679,852**
Plumas County	**Plumas County**	$1,321,174
Plumas County	Portola	166,995
Plumas County	**Total**	**$1,488,169**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Riverside County	**Riverside County**	$25,614,069
Riverside County	Banning	1,480,082
Riverside County	Beaumont	3,076,828
Riverside County	Blythe	1,483,447
Riverside County	Calimesa	532,683
Riverside County	Canyon Lake	134,099
Riverside County	Cathedral City	6,313,459
Riverside County	Coachella	2,703,751
Riverside County	Corona	27,341,243
Riverside County	Desert Hot Springs	1,075,482
Riverside County	Eastvale	4,994,626
Riverside County	Hemet	8,134,719
Riverside County	Indian Wells b/	889,765
Riverside County	Indio	7,499,543
Riverside County	Jurupa Valley	6,904,550
Riverside County	La Quinta	6,085,258
Riverside County	Lake Elsinore	6,238,060
Riverside County	Menifee	4,476,578
Riverside County	Moreno Valley	12,323,638
Riverside County	Murrieta	10,180,135
Riverside County	Norco	4,267,360
Riverside County	Palm Desert	13,254,971
Riverside County	Palm Springs	8,678,460
Riverside County	Perris	6,379,763
Riverside County	Rancho Mirage	3,587,302
Riverside County	Riverside	42,955,732
Riverside County	San Jacinto	1,798,045
Riverside County	Temecula	23,222,224
Riverside County	Wildomar	1,163,486
Riverside County	**Total**	**$242,789,356**
Sacramento County	**Sacramento County**	$55,695,448
Sacramento County	Citrus Heights	8,338,160
Sacramento County	Elk Grove	16,377,621
Sacramento County	Folsom	14,077,146
Sacramento County	Galt	1,401,959
Sacramento County	Isleton	103,105
Sacramento County	Rancho Cordova	12,292,265
Sacramento County	Sacramento	51,079,090
Sacramento County	**Total**	**$159,364,794**
San Benito County	**San Benito County**	$1,398,911
San Benito County	Hollister	2,881,039
San Benito County	San Juan Bautista	140,080
San Benito County	**Total**	**$4,420,030**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
San Bernardino County	**San Bernardino County**	$18,912,977
San Bernardino County	Adelanto	1,248,219
San Bernardino County	Apple Valley	4,210,700
San Bernardino County	Barstow	5,577,712
San Bernardino County	Big Bear Lake	1,571,990
San Bernardino County	Chino	15,746,131
San Bernardino County	Chino Hills	5,564,344
San Bernardino County	Colton c/	5,573,013
San Bernardino County	Fontana	24,664,568
San Bernardino County	Grand Terrace	605,619
San Bernardino County	Hesperia	6,409,827
San Bernardino County	Highland	1,677,944
San Bernardino County	Loma Linda	4,729,461
San Bernardino County	Montclair	8,573,252
San Bernardino County	Needles	296,452
San Bernardino County	Ontario	56,787,366
San Bernardino County	Rancho Cucamonga	20,409,097
San Bernardino County	Redlands	8,735,712
San Bernardino County	Rialto	8,798,304
San Bernardino County	San Bernardino	22,792,096
San Bernardino County	Twentynine Palms	862,148
San Bernardino County	Upland	9,217,590
San Bernardino County	Victorville	14,693,151
San Bernardino County	Yucaipa	2,390,455
San Bernardino County	Yucca Valley	2,282,821
San Bernardino County	**Total**	**$252,330,950**
San Diego County	**San Diego County**	$21,029,956
San Diego County	Carlsbad	24,522,443
San Diego County	Chula Vista	22,785,223
San Diego County	Coronado	2,574,632
San Diego County	Del Mar	1,405,017
San Diego County	El Cajon	17,152,007
San Diego County	Encinitas	9,375,882
San Diego County	Escondido	24,594,548
San Diego County	Imperial Beach	714,494
San Diego County	La Mesa	8,989,812
San Diego County	Lemon Grove	3,686,722
San Diego County	National City	12,346,558
San Diego County	Oceanside	14,621,857
San Diego County	Poway	9,298,455
San Diego County	San Diego	190,909,475
San Diego County	San Marcos	11,809,271
San Diego County	Santee	8,588,253
San Diego County	Solana Beach	2,121,064
San Diego County	Vista	12,976,158
San Diego County	**Total**	**$399,501,827**
City and County of San Francisco	**City and County of San Francisco**	**$140,423,423**
San Joaquin County	**San Joaquin County**	$12,521,918
San Joaquin County	Escalon	581,707
San Joaquin County	Lathrop	1,898,706
San Joaquin County	Lodi	8,041,504
San Joaquin County	Manteca	7,972,016
San Joaquin County	Ripon	2,136,315
San Joaquin County	Stockton	30,853,412
San Joaquin County	Tracy	12,171,907
San Joaquin County	**Total**	**$76,177,485**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
San Luis Obispo County	**San Luis Obispo County**	$11,526,593
San Luis Obispo County	Arroyo Grande	2,583,949
San Luis Obispo County	Atascadero	2,564,364
San Luis Obispo County	Paso Robles	6,472,308
San Luis Obispo County	Grover Beach	921,782
San Luis Obispo County	Morro Bay	1,205,132
San Luis Obispo County	Pismo Beach	2,040,443
San Luis Obispo County	San Luis Obispo	11,653,722
San Luis Obispo County	**Total**	**$38,968,294**
San Mateo County	**San Mateo County**	$18,849,967
San Mateo County	Atherton	526,174
San Mateo County	Belmont	2,268,698
San Mateo County	Brisbane	2,236,417
San Mateo County	Burlingame	8,288,762
San Mateo County	Colma	7,550,348
San Mateo County	Daly City	7,925,111
San Mateo County	East Palo Alto b/	2,335,613
San Mateo County	Foster City	2,507,318
San Mateo County	Half Moon Bay	1,782,806
San Mateo County	Hillsborough a/	54,877
San Mateo County	Menlo Park	4,307,982
San Mateo County	Millbrae	1,792,201
San Mateo County	Pacifica	1,491,992
San Mateo County	Portola Valley c/	–
San Mateo County	Redwood City	16,743,704
San Mateo County	San Bruno	5,531,069
San Mateo County	San Carlos	6,612,956
San Mateo County	San Mateo	13,613,699
San Mateo County	South San Francisco	10,684,448
San Mateo County	Woodside	629,915
San Mateo County	**Total**	**$115,734,053**
Santa Barbara County	**Santa Barbara County**	$7,649,537
Santa Barbara County	Buellton	1,450,839
Santa Barbara County	Carpinteria	1,405,118
Santa Barbara County	Goleta	4,646,689
Santa Barbara County	Guadalupe	233,816
Santa Barbara County	Lompoc	3,220,305
Santa Barbara County	Santa Barbara	16,131,119
Santa Barbara County	Santa Maria	14,478,734
Santa Barbara County	Solvang	939,841
Santa Barbara County	**Total**	**$50,155,999**
Santa Clara County	**Santa Clara County**	$3,946,991
Santa Clara County	Campbell	8,246,585
Santa Clara County	Cupertino	21,214,591
Santa Clara County	Gilroy	11,952,284
Santa Clara County	Los Altos	1,899,832
Santa Clara County	Los Altos Hills b/	117,544
Santa Clara County	Los Gatos	6,150,486
Santa Clara County	Milpitas	15,027,312
Santa Clara County	Monte Sereno	14,676
Santa Clara County	Morgan Hill	6,355,517
Santa Clara County	Mountain View	13,679,506
Santa Clara County	Palo Alto	18,887,542
Santa Clara County	San Jose	131,926,442
Santa Clara County	Santa Clara	38,513,887
Santa Clara County	Saratoga	849,991
Santa Clara County	Sunnyvale	21,870,490
Santa Clara County	**Total**	**$300,653,677**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Santa Cruz County	**Santa Cruz County**	$7,526,585
Santa Cruz County	Capitola	3,857,508
Santa Cruz County	Santa Cruz	7,767,577
Santa Cruz County	Scotts Valley	1,442,881
Santa Cruz County	Watsonville	5,059,767
Santa Cruz County	**Total**	**$25,654,318**
Shasta County	**Shasta County**	$2,693,302
Shasta County	Anderson	1,808,934
Shasta County	Redding	16,217,756
Shasta County	Shasta Lake	429,191
Shasta County	**Total**	**$21,149,183**
Sierra County	**Sierra County**	$107,214
Sierra County	Loyalton	49,015
Sierra County	**Total**	**$156,229**
Siskiyou County	**Siskiyou County**	$809,847
Siskiyou County	Dorris	28,078
Siskiyou County	Dunsmuir	85,532
Siskiyou County	Etna	56,007
Siskiyou County	Fort Jones	92,921
Siskiyou County	Montague	40,616
Siskiyou County	Mount Shasta	735,226
Siskiyou County	Tulelake b/	146,847
Siskiyou County	Weed	851,613
Siskiyou County	Yreka	1,450,831
Siskiyou County	**Total**	**$4,297,520**
Solano County	**Solano County**	$1,422,577
Solano County	Benicia	4,622,551
Solano County	Dixon	3,790,946
Solano County	Fairfield	15,731,571
Solano County	Rio Vista	835,866
Solano County	Suisun	821,332
Solano County	Vacaville	14,444,693
Solano County	Vallejo	9,694,014
Solano County	**Total**	**$51,363,549**
Sonoma County	**Sonoma County**	$13,084,737
Sonoma County	Cloverdale	577,042
Sonoma County	Cotati	1,410,255
Sonoma County	Healdsburg	2,967,644
Sonoma County	Petaluma	9,070,331
Sonoma County	Rohnert Park	5,180,739
Sonoma County	Santa Rosa	25,372,827
Sonoma County	Sebastopol	1,226,897
Sonoma County	Sonoma	2,114,587
Sonoma County	Windsor	2,903,998
Sonoma County	**Total**	**$63,909,058**
Stanislaus County	**Stanislaus County**	$16,370,434
Stanislaus County	Ceres	3,858,383
Stanislaus County	Hughson	702,602
Stanislaus County	Modesto	21,722,303
Stanislaus County	Newman	399,331
Stanislaus County	Oakdale	2,309,567
Stanislaus County	Patterson	2,720,357
Stanislaus County	Riverbank	2,046,621
Stanislaus County	Turlock	9,258,676
Stanislaus County	Waterford	380,196
Stanislaus County	**Total**	**$59,768,469**

Table 21A

Sales and Use Taxes

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

Fiscal Year 2014-15

County	Jurisdiction	Revenue distributed
Sutter County	**Sutter County**	$2,492,564
Sutter County	Live Oak	266,189
Sutter County	Yuba City	8,864,058
Sutter County	**Total**	**$11,622,811**
Tehama County	**Tehama County**	$1,500,032
Tehama County	Corning	1,971,412
Tehama County	Red Bluff	2,366,806
Tehama County	Tehama	2,250
Tehama County	**Total**	**$5,840,499**
Trinity County	**Trinity County**	**$785,969**
Tulare County	**Tulare County**	$8,854,142
Tulare County	Dinuba	3,738,177
Tulare County	Exeter	672,483
Tulare County	Farmersville	425,590
Tulare County	Lindsay	614,867
Tulare County	Porterville	4,263,763
Tulare County	Tulare	7,091,964
Tulare County	Visalia	20,600,779
Tulare County	Woodlake	335,292
Tulare County	**Total**	**$46,597,058**
Tuolumne County	**Tuolumne County**	$2,910,766
Tuolumne County	Sonora	1,764,444
Tuolumne County	**Total**	**$4,675,210**
Ventura County	**Ventura County**	$7,081,170
Ventura County	Camarillo	10,858,634
Ventura County	Fillmore	6,340,679
Ventura County	Moorpark	2,691,972
Ventura County	Ojai	919,472
Ventura County	Oxnard	20,473,129
Ventura County	Port Hueneme	693,011
Ventura County	Santa Paula	1,824,684
Ventura County	Simi Valley	12,053,334
Ventura County	Thousand Oaks	20,577,218
Ventura County	Ventura	17,301,804
Ventura County	**Total**	**$100,815,107**
Yolo County	**Yolo County**	$2,928,080
Yolo County	Davis	5,243,786
Yolo County	West Sacramento	12,497,136
Yolo County	Winters	416,990
Yolo County	Woodland	8,098,858
Yolo County	**Total**	**$29,184,849**
Yuba County	**Yuba County**	$2,165,545
Yuba County	Marysville b/	1,453,907
Yuba County	Wheatland	126,217
Yuba County	**Total**	**$3,745,669**
	Amounts distributed to:	
	City and County of San Francisco	**$140,423,423**
	Counties other than San Francisco	**$472,081,187**
	Cities other than San Francisco	**$4,044,895,976**
	GRAND TOTAL	**$4,657,400,586**

Table 21A
Sales and Use Taxes
REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES, Fiscal Year 2014-15

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 2014-15 to the following cities would have been higher by the amount shown: Belvedere, $5,590; Hidden Hills, $1,279; Hillsborough, $11,140; La Habra Heights, $992; Palos Verdes Estates, $1,823; and Rio Dell, $923.

b. Distributions during 2014-15 include the following overpayments to the following jurisdictions which will be deducted from 2015-16 allocations: Bradbury, $443; Buena Park, $89,143; East Palo Alto, $959; Gustine, $86,600; Hawaiian Gardens, $8,819; Imperial County, $1,129,320; Indian Wells, $88,029; Los Altos Hills, $47,487; Marysville, $4,041; Maywood, $31,978; Mono County, $36,794; Rolling Hills, $833; and Tulelake, $2,715.

c. The 2015-16 allocation in the following cities will be reduced by the amount shown for overpayment in prior fiscal years: Calipatria, $73,042; Colton, $8,778; and Portola Valley, $46,697.

Table 21B
Sales and Use Taxes
REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX a/,
Fiscal Year 2014-15

County	Revenue distributed b/
Alameda	$71,343,982
Alpine	85,565
Amador	1,072,335
Butte	7,608,840
Calaveras	846,305
Colusa	935,321
Contra Costa	37,840,494
Del Norte	623,455
El Dorado	4,913,322
Fresno	33,613,079
Glenn	867,347
Humboldt	4,806,958
Imperial	6,897,960
Inyo	858,249
Kern	38,704,075
Kings	4,002,467
Lake	1,341,814
Lassen	661,646
Los Angeles	372,061,290
Madera	3,841,484
Marin	12,376,972
Mariposa	475,375
Mendocino	3,415,864
Merced	6,996,845
Modoc	231,228
Mono	578,825
Monterey	16,103,185
Napa	7,877,703
Nevada	3,081,217
Orange	150,289,479
Placer	20,544,089
Plumas	494,715
Riverside	80,925,193
Sacramento	53,194,190
San Benito	1,464,148
San Bernardino	84,099,683
San Diego	133,231,349
San Francisco	46,845,446
San Joaquin	25,287,142
San Luis Obispo	12,970,430
San Mateo	38,634,093
Santa Barbara	16,742,319
Santa Clara	100,158,990
Santa Cruz	8,549,340
Shasta	7,058,412
Sierra	52,157
Siskiyou	1,430,487
Solano	17,142,477
Sonoma	21,318,798
Stanislaus	19,925,613
Sutter	3,879,754
Tehama	1,937,054
Trinity	262,077
Tulare	15,513,893
Tuolumne	1,556,095
Ventura	33,603,474
Yolo	9,707,444
Yuba	1,273,333
Total	**$1,552,154,870**

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 2014-15

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 $19,832,250 and the Business and Transportation Agency's administrative charge of $1,076,617.

c. Distributions during 2014-15 include the following overpayments to the following jurisdiction which will be deducted from 2015-16 allocations: Imperial County, $36,380.

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	County	Revenue distributed a/
COUNTY DISTRICTS						
ACHC	Alameda County Essential Health Care Services	.50	7/1/2004	6/30/2034 r/	Alameda County	$131,568,979
ACTA	Alameda County Transportation Authority c/	–	4/1/1987	3/31/2002	Alameda County	223,365
ACTI	Alameda County Transportation Improvement Authority	.50	4/1/2002	3/31/2022	Alameda County	131,702,237
ACTC	Alameda County Transportation Improvement Authority d/	.50	4/1/2015	3/31/2045	Alameda County	8,348,169
AMCG	Amador County Fire Protection & Emergency Medical Services	.50	4/1/2009	None	Amador County	2,820,799
BART	Bay Area Rapid Transit District b/	.50	4/1/1970	None	Alameda, Contra Costa, and San Francisco	310,769,163
CCTA	Contra Costa Transportation Authority	.50	4/1/1989	3/31/2034	Contra Costa County	79,235,178
DNCF	Del Norte County Fairgrounds d/	.25	4/1/2015	3/31/2022	Del Norte County	31,700
FCPL	Fresno County Public Library	.125	4/1/1999	3/31/2029	Fresno County	16,096,717
FCTA	Fresno County Transportation Authority	.50	7/1/1987	6/30/2027	Fresno County	66,718,178
FCZA	Fresno County Zoo Authority	.10	4/1/2005	3/31/2025 r/	Fresno County	12,669,732
HBGT	Humboldt County d/	.50	4/1/2015	3/31/2020	Humboldt County	564,229
IMTA	Imperial County Local Transportation Authority e/	.50	4/1/1990	3/31/2050	Imperial County	14,986,953
INRC	Inyo County Rural Counties	.50	10/1/1988	None	Inyo County	2,151,613
LAMT	Los Angeles County Metropolitan Transportation Authority	.50	7/1/2009	6/30/2039	Los Angeles County	741,759,689
LACT	Los Angeles County Transportation Commission	.50	7/1/1982	None	Los Angeles County	741,600,376
LATC	Los Angeles County Transportation Commission	.50	4/1/1991	None	Los Angeles County	741,858,988
MCTC	Madera County 2006 Transportation Authority	.50	4/1/2007	3/31/2027	Madera County	9,017,126
MPSF	Marin Parks/Open Space/Farmland Preservation	.25	4/1/2013	3/31/2022	Marin County	12,282,370
TAMC	Transportation Authority of Marin County	.50	4/1/2005	3/31/2025	Marin County	25,059,090
MCHC	Mariposa County Healthcare	.50	4/1/2005	3/31/2025	Mariposa County	1,176,427
MCHA	Mariposa County Healthcare Authority c/	–	7/1/2000	6/30/2004	Mariposa County	95
MLST	Mendocino Library Special	.125	4/1/2012	3/31/2028	Mendocino County	1,712,748
MSTD	Monterey-Salinas MST Special Transit District d/	.125	4/1/2015	3/31/2030	Monterey County	464,092

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	County	Revenue distributed a/
COUNTY DISTRICTS						
NCFP	Napa County Flood Protection Authority	.50	7/1/1998	6/30/2018	Napa County	17,272,142
NVPL	Nevada County Public Library	.125	10/1/1998	9/30/2018	Nevada County	1,706,061
OCTA	Orange County Transportation Authority	.50	4/1/1991	3/31/2041	Orange County	286,027,298
RCTC	Riverside County Transportation Commission	.50	7/1/1989	6/30/2039	Riverside County	162,181,889
STAT	Sacramento Transportation Authority	.50	4/1/1989	3/31/2039	Sacramento County	104,885,347
SBER	San Bernardino County Transportation Authority	.50	4/1/1990	3/31/2040	San Bernardino County	151,002,353
SDTC	San Diego County Regional Transportation Commission	.50	4/1/1988	3/31/2048	San Diego County	268,840,549
SFPF	San Francisco County Public Finance Authority	.25	10/1/1993	None	City and County of San Francisco	49,183,647
SFTA	San Francisco County Transportation Authority	.50	4/1/1990	None	City and County of San Francisco	99,505,324
SJTA	San Joaquin County Transportation Authority	.50	4/1/1991	3/31/2041	San Joaquin County	49,541,374
SMGT	San Mateo County Retail	.50	4/1/2013	3/31/2023	San Mateo County	80,598,111
SMCT	San Mateo County Transit District	.50	7/1/1982	None	San Mateo County	81,157,833
SMTA	San Mateo County Transportation Authority	.50	1/1/1989	12/31/2033	San Mateo County	81,156,840
SBAB	Santa Barbara County Local Transportation Authority	.50	4/1/1990	3/31/2040	Santa Barbara County	35,863,366
SCGF	Santa Clara County c/	–	4/1/1997	3/31/2006	Santa Clara County	382,381
SCCR	Santa Clara County Retail	.125	4/1/2013	3/31/2023	Santa Clara County	46,933,485
SCCT	Santa Clara County Transit District	.50	10/1/1976	None	Santa Clara County	197,028,722
SCVT	Santa Clara Valley Transportation Authority	.50	4/1/2006	3/31/2036	Santa Clara County	197,319,939
SVTB	Santa Clara VTA BART Operating & Maintenance	.125	7/1/2012	6/30/2042	Santa Clara County	46,795,896
SCER	Santa Cruz County Earthquake Recovery c/	–	4/1/1991	3/31/1997	Santa Cruz County	1,277
SZPL	Santa Cruz County Public Library	.25	4/1/1997	None	Santa Cruz County	9,140,291
SCMT	Santa Cruz Metropolitan Transit District	.50	1/1/1979	None	Santa Cruz County	18,503,588
SLPL	Solano County Public Library	.125	10/1/1998	9/30/2030	Solano County	7,807,933
SAPD	Sonoma County Agricultural Preservation & Open Space District	.25	4/1/2011	3/31/2031	Sonoma County	21,299,747

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	County	Revenue distributed a/
COUNTY DISTRICTS						
SCOS	Sonoma County Open Space Authority Bond c/	–	4/1/1991	3/31/2011	Sonoma County	25,438
SNTA	Sonoma County Transportation Authority	.25	4/1/2005	3/31/2025	Sonoma County	21,272,759
SMRT	Sonoma Marin Area Rail Transit District	.25	4/1/2009	3/31/2029	Sonoma and Marin Counties	33,659,022
STCL	Stanislaus County Public Library	.125	7/1/1995	6/30/2018	Stanislaus County	9,041,506
TCTU	Tulare County c/	–	10/1/1995	12/31/1997	Tulare County	5,856
TCTA	Tulare County Transportation Authority	.50	4/1/2007	3/31/2037	Tulare County	30,814,396
Total for county districts						**$5,161,772,379**

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
ALBG	City of Albany	.50	4/1/2013	3/31/2021	Albany (Alameda County)	$1,087,625
ANDG	City of Anderson d/	.50	10/1/2014	None	Anderson (Shasta County)	668,709
ANTG	City of Antioch	.50	4/1/2014	3/31/2021 r/	Antioch (Contra Costa County)	5,487,341
ARGF	City of Arcata	.75	4/1/2009	3/31/2029	Arcata (Humboldt County)	2,048,644
ARGD	City of Arroyo Grande	.50	4/1/2007	None	Arroyo Grande (San Luis Obispo County)	2,046,879
ARVN	City of Arvin	1.00	4/1/2009	None	Arvin (Kern County)	2,196,094
ATAC	City of Atascadero d/	.50	4/1/2015	3/31/2027	Atascadero (San Luis Obispo County)	106,354
ATWS	City of Atwater Public Safety	.50	7/1/2013	6/30/2023	Atwater (Merced County)	1,680,216
AMHC	City of Avalon Municipal Hospital & Clinic	.50	10/1/2000	None	Avalon (Los Angeles County)	581,293
BNCG	City of Benicia d/	1.00	4/1/2015	None	Benicia (Solano County)	339,832
CXGF	Calexico General Fund	.50	10/1/2010	9/30/2030	Calexico (Imperial County)	2,639,467
CXHD	Calexico Heffernan Memorial Hospital District f/	–	10/1/1992	3/31/2006	Calexico (Imperial County)	251
CMPL	City of Campbell Vital City Services, Maintenance & Protection	.25	4/1/2009	None	Campbell (Santa Clara County)	2,588,647
CPGT	City of Capitola	.25	4/1/2005	12/31/2017	Capitola (Santa Cruz County)	1,010,380
CPRG	City of Capitola Permanent Retail	.25	4/1/2013	None	Capitola (Santa Cruz County)	1,010,640
CBSG	City of Carmel-by-the-Sea	1.00	4/1/2013	3/31/2023	Carmel (Monterey County)	2,925,135
CCGT	City of Cathedral City	1.00	10/1/2010	None r/	Cathedral City (Riverside County)	5,216,942
CRPS	City of Ceres Public Safety	.50	4/1/2008	None	Ceres (Stanislaus County)	2,530,662
CLPS	City of Clearlake Public Safety	.50	7/1/1995	None	Clearlake (Lake County)	776,954
CCPS	City of Clovis Public Safety f/	–	4/1/2000	9/30/2008	Clovis (Fresno County)	1,850
COAC	City of Coachella d/	1.00	4/1/2015	None	Coachella (Riverside County)	229,666
CMMG	City of Commerce	.50	4/1/2013	None	Commerce (Los Angeles County)	7,813,668
CNCD	City of Concord	.50	4/1/2011	3/31/2025 r/	Concord (Contra Costa County)	11,606,190
CMGT	Town of Corte Madera	.50	4/1/2014	3/31/2020	Corte Madera (Marin County)	2,443,466

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
CTGF	City of Cotati f/	.50	10/1/2010	9/30/2014 r/	Cotati (Sonoma County)	449,754
COTI	City of Cotati 2014 d/	1.00	10/1/2014	9/30/2023	Cotati (Sonoma County)	1,017,094
CLEG	City of Culver City Essential City Services	.50	4/1/2013	3/31/2023	Culver City (Los Angeles County)	8,931,442
DVSG	City of Davis d/	1.00	10/1/2014	12/31/2020	Davis (Yolo County)	4,170,257
DAGT	City of Davis General Revenue f/	.50	7/1/2004	9/30/2014 r/	Davis (Yolo County)	1,624,464
DLRY	City of Del Rey Oaks	1.00	4/1/2007	3/31/2017	Del Rey Oaks (Monterey County)	401,517
DROG	City of Del Rey Oaks d/	.50	4/1/2015	None	Del Rey Oaks (Monterey County)	11,300
DLNO	City of Delano	1.00	4/1/2008	3/31/2018	Delano (Kern County)	5,380,924
DNBA	City of Dinuba Police & Fire Protection	.75	4/1/2006	None	Dinuba (Tulare County)	3,582,265
ECPS	City of El Cajon Public Safety Facilities f/	.50	4/1/2005	3/31/2015	El Cajon (San Diego County)	8,104,032
ECGF	City of El Cajon Service Preservation	.50	4/1/2009	3/31/2029	El Cajon (San Diego County)	8,821,476
ELCT	City of El Cerrito f/	.50	4/1/2011	3/31/2015 r/	El Cerrito (Contra Costa County)	1,386,416
ELCG	City of El Cerrito 2015 d/	1.00	4/1/2015	3/31/2027	El Cerrito (Contra Costa County)	179,054
ECSI	City of El Cerrito Street Improvements	.50	7/1/2008	None	El Cerrito (Contra Costa County)	1,506,480
EMGF	City of El Monte	.50	4/1/2009	3/31/2019	El Monte (Los Angeles County)	4,373,454
ERKA	City of Eureka	.25	4/1/2009	None	Eureka (Humboldt County)	2,007,154
ERST	City of Eureka Supplemental	.50	4/1/2011	6/30/2021 r/	Eureka (Humboldt County)	4,057,188
FFGT	Town of Fairfax	.50	4/1/2012	3/31/2017	Fairfax (Marin County)	412,097
FLDG	City of Fairfield	1.00	4/1/2013	3/31/2018	Fairfield (Solano County)	16,621,503
FMGT	City of Farmersville	.50	4/1/2005	None	Farmersville (Tulare County)	376,244
FBSS	City of Fort Bragg CV Starr Center Special	.50	7/1/2012	None	Fort Bragg (Mendocino County)	825,240
FBCS	City of Fort Bragg Maintain City Streets	.50	1/1/2005	12/31/2024 r/	Fort Bragg (Mendocino County)	838,087
GLTS	City of Galt Public Safety	.50	4/1/2009	None	Galt (Sacramento County)	1,296,268
GZGT	City of Gonzales Quality of Life d/	.50	4/1/2015	3/31/2025	Gonzales (Monterey County)	25,800

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
GVGT	City of Grass Valley	.50	4/1/2013	3/31/2023	Grass Valley (Nevada County)	2,621,739
GFGT	City of Greenfield	1.00	10/1/2012	9/30/2017	Greenfield (Monterey County)	1,121,845
GRBH	City of Grover Beach	.50	4/1/2007	None	Grover Beach (San Luis Obispo County)	687,691
GUAD	City of Guadalupe d/	.25	4/1/2015	9/30/2023	Guadalupe (Santa Barbara County)	4,400
GSTG	City of Gustine Community Enhancement to Services	.50	4/1/2010	None	Gustine (Merced County)	502,735
HMBG	City of Half Moon Bay	.50	4/1/2013	3/31/2016	Half Moon Bay (San Mateo County)	1,544,906
HWDG	City of Hayward Temporary d/	.50	10/1/2014	9/30/2034	Hayward (Alameda County)	6,538,970
HDBG	City of Healdsburg	.50	4/1/2013	3/31/2023	Healdsburg (Sonoma County)	1,855,642
HTGT	City of Hercules Temporary	.50	10/1/2012	9/30/2016	Hercules (Contra Costa County)	871,423
HLST	City of Hollister	1.00	4/1/2008	3/31/2018	Hollister (San Benito County)	4,409,964
HPST	City of Huron Public Safety Special	1.00	4/1/2014	None	Huron (Fresno County)	286,812
IGWD	City of Inglewood Vital City Services	.50	4/1/2007	None	Inglewood (Los Angeles County)	6,591,508
KING	City of King City d/	.50	4/1/2015	3/31/2022	King City (Monterey County)	45,000
LHBR	City of La Habra	.50	4/1/2009	12/31/2028	La Habra (Orange County)	4,964,556
LMSA	City of La Mesa	.75	4/1/2009	3/31/2029	La Mesa (San Diego County)	7,920,652
LMGT	City of La Mirada g/	1.00	4/1/2013	3/31/2018	La Mirada (Los Angeles County)	4,907,640
LPGT	City of Lakeport	.50	4/1/2005	None	Lakeport (Lake County)	694,963
LKSG	City of Larkspur	.50	4/1/2014	3/31/2019	Larkspur (Marin County)	1,154,529
LTHG	City of Lathrop Public Safety/Essential City Services	1.00	4/1/2013	None	Lathrop (San Joaquin County)	2,942,544
LBPS	City of Los Banos Public Safety	.50	4/1/2005	None	Los Banos (Merced County)	2,156,369
MLPR	Town of Mammoth Lakes Parks, Recreation & Trails	.50	10/1/2008	None	Mammoth Lakes (Mono County)	1,061,335
MTPS	City of Manteca Public Safety	.50	4/1/2007	None	Manteca (San Joaquin County)	5,286,600
MRNA	City of Marina	1.00	4/1/2011	3/31/2026 r/	Marina (Monterey County)	2,693,949
MRCD	City of Merced	.50	4/1/2006	3/31/2026	Merced (Merced County)	5,555,230

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
MTGR	City of Montclair	.25	4/1/2005	None	Montclair (San Bernardino County)	1,986,087
MTRS	City of Monterey Special d/	1.00	4/1/2015	3/31/2019	Monterey (Monterey County)	486,117
MGAG	Town of Moraga	1.00	4/1/2013	3/31/2033	Moraga (Contra Costa County)	1,662,813
MRBY	City of Morro Bay	.50	4/1/2007	None	Morro Bay (San Luis Obispo County)	942,648
MTSH	City of Mt. Shasta Libraries	.25	10/1/2011	None	Mount Shasta (Siskiyou County)	246,709
NCGT	City of National City	1.00	10/1/2006	9/30/2036 r/	National City (San Diego County)	10,227,726
NVGT	City of Nevada City	.375	4/1/2013	3/31/2018	Nevada City (Nevada County)	451,241
NVSI	City of Nevada City Street Improvements	.50	4/1/2007	3/31/2023	Nevada City (Nevada County)	566,988
NOVT	City of Novato	.50	4/1/2011	3/31/2016	Novato (Marin County)	4,690,102
ODGT	City of Oakdale	.50	4/1/2012	3/31/2020 r/	Oakdale (Stanislaus County)	1,630,108
ORGT	City of Orinda	.50	4/1/2013	3/31/2023	Orinda (Contra Costa County)	993,901
OXND	City of Oxnard Vital Services	.50	4/1/2009	3/31/2029	Oxnard (Ventura County)	13,108,665
PGRV	City of Pacific Grove	1.00	10/1/2008	None	Pacific Grove (Monterey County)	1,923,691
PSGT	City of Palm Springs	1.00	4/1/2012	None	Palm Springs (Riverside County)	12,644,684
PTTG	Town of Paradise d/	.50	4/1/2015	3/31/2021	Paradise (Butte County)	56,601
PRBG	City of Paso Robles	.50	4/1/2013	3/31/2025	Paso Robles (San Luis Obispo County)	4,499,483
PCRV	City of Pico Rivera	1.00	4/1/2009	None	Pico Rivera (Los Angeles County)	8,310,724
PNLE	City of Pinole	.50	4/1/2007	None	Pinole (Contra Costa County)	1,878,442
PNGT	City of Pinole 2014 d/	.50	4/1/2015	None	Pinole (Contra Costa County)	113,856
PSMO	City of Pismo Beach	.50	10/1/2008	3/31/2027 r/	Pismo Beach (San Luis Obispo County)	1,424,610
PPTG	City of Pittsburg Preservation of Citywide Services Temporary	.50	10/1/2012	9/30/2017	Pittsburg (Contra Costa County)	3,834,983
PLPS	City of Placerville Public Safety	.25	4/1/1999	None	Placerville (El Dorado County)	925,621
PLST	City of Placerville Special	.25	4/1/2011	3/31/2041	Placerville (El Dorado County)	931,992
PARS	City of Point Arena	.50	4/1/2004	None	Point Arena (Mendocino County)	45,764

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
PTHN	City of Port Hueneme	.50	4/1/2009	None	Port Hueneme (Ventura County)	806,576
PTVL	City of Porterville Public Safety, Police & Fire Protection	.50	4/1/2006	None	Porterville (Tulare County)	3,142,741
RHCG	City of Rancho Cordova d/	.50	4/1/2015	None	Rancho Cordova (Sacramento County)	485,430
RDBF	City of Red Bluff 2014 d/	.25	4/1/2015	3/31/2021	Red Bluff (Tehama County)	47,264
RDPS	City of Reedley Public Safety	.50	7/1/2008	None	Reedley (Fresno County)	1,104,192
RMGT	City of Richmond	.50	4/1/2005	None	Richmond (Contra Costa County)	7,992,909
RHMG	City of Richmond 2014 d/	.50	4/1/2015	None	Richmond (Contra Costa County)	453,931
RTGT	City of Ridgecrest Temporary	.75	10/1/2012	9/30/2017	Ridgecrest (Kern County)	2,577,789
RDGT	City of Rio Dell d/	1.00	4/1/2015	3/31/2020	Rio Dell (Humboldt County)	7,800
RVGG	City of Rio Vista General	.75	4/1/2013	3/31/2018	Rio Vista (Solano County)	738,011
RPGF	City of Rohnert Park	.50	10/1/2010	None	Rohnert Park (Sonoma County)	3,499,896
SACG	City of Sacramento	.50	4/1/2013	3/31/2019	Sacramento (Sacramento County)	41,331,014
SLNS	City of Salinas Temporary	.50	4/1/2006	None	Salinas (Monterey County)	11,126,668
SLGT	City of Salinas Measure G d/	1.00	4/1/2015	3/31/2030	Salinas (Monterey County)	1,418,429
SAGT	Town of San Anselmo	.50	4/1/2014	3/31/2024	San Anselmo (Marin County)	775,346
SBRN	City of San Bernardino	.25	4/1/2007	3/31/2022	San Bernardino (San Bernardino County)	7,131,994
SNFE	City of San Fernando Temporary	.50	10/1/2013	9/30/2020	San Fernando (Los Angeles County)	2,088,496
SJBG	City of San Juan Bautista	.75	4/1/2005	None	San Juan Bautista (San Benito County)	299,669
SLGF	City of San Leandro f/	.25	4/1/2011	3/31/2015 r/	San Leandro (Alameda County)	4,501,756
SLDG	City of San Leandro 2015 d/	.50	4/1/2015	3/31/2045	San Leandro (Alameda County)	587,224
SLOG	City of San Luis Obispo Essential Services	.50	4/1/2007	3/31/2023 r/	San Luis Obispo (San Luis Obispo County)	7,174,007
SMTG	City of San Mateo	.25	4/1/2010	3/31/2018	San Mateo (San Mateo County)	5,164,101
SPGT	City of San Pablo	.50	10/1/2012	9/30/2017	San Pablo (Contra Costa County)	1,405,735
SPES	City of San Pablo Emergency Medical Services (EMS) Temporary d/	.25	10/1/2014	None	San Pablo (Contra Costa County)	380,369

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
RFEL	City of San Rafael f/	–	4/1/2006	3/31/2014	San Rafael (Marin County)	128,643
SREF	City of San Rafael	.75	4/1/2014	3/31/2034	San Rafael (Marin County)	11,080,752
SANG	City of Sand City 2015 Special Purpose d/	1.00	4/1/2015	None	Sand City (Monterey County)	130,800
SAND	City of Sand City General Purpose f/	.50	4/1/2005	3/31/2015 r/	Sand City (Monterey County)	1,085,761
SGPS	City of Sanger Public Safety	.75	7/1/2008	6/30/2018	Sanger (Fresno County)	1,972,529
STCZ	City of Santa Cruz Replacement	.50	4/1/2007	None	Santa Cruz (Santa Cruz County)	5,812,927
SMAG	City of Santa Maria	.25	10/1/2012	9/30/2021	Santa Maria (Santa Barbara County)	4,135,278
STMA	City of Santa Monica	.50	4/1/2011	None	Santa Monica (Los Angeles County)	15,291,871
SRGF	City of Santa Rosa 2010	.25	4/1/2011	3/31/2019	Santa Rosa (Sonoma County)	8,139,709
SRPS	City of Santa Rosa Public Safety	.25	4/1/2005	3/31/2025	Santa Rosa (Sonoma County)	8,120,362
SAUG	City of Sausalito 2014 d/	.50	4/1/2015	3/31/2025	Sausalito (Marin County)	64,000
SVGT	City of Scotts Valley f/	–	4/1/2006	3/31/2009	Scotts Valley (Santa Cruz County)	391
SVGF	City of Scotts Valley f/	–	4/1/2009	3/31/2011	Scotts Valley (Santa Cruz County)	11,525
SVLY	City of Scotts Valley Temporary	.50	4/1/2014	3/31/2022	Scotts Valley (Santa Cruz County)	1,139,701
SEAS	City of Seaside	1.00	7/1/2008	None	Seaside (Monterey County)	3,563,983
SEBG	City of Sebastopol Community	.25	4/1/2005	None	Sebastopol (Sonoma County)	593,479
SBCGS	City of Sebastopol Increase in the Community	.50	4/1/2013	3/31/2021	Sebastopol (Sonoma County)	1,198,905
SLMA	City of Selma Public Safety	.50	4/1/2008	None	Selma (Fresno County)	1,479,890
STEG	City of Soledad Temporary Emergency	1.00	10/1/2012	9/30/2032 r/	Soledad (Monterey County)	1,478,989
SOGT	City of Sonoma	.50	10/1/2012	9/30/2017	Sonoma (Sonoma County)	2,201,641
SPFW	City of Sonora	.50	1/1/2005	None	Sonora (Tuolumne County)	1,603,222
SEMT	City of South El Monte Vital City Services Protection	.50	4/1/2011	None	South El Monte (Los Angeles County)	1,994,960
SGTE	City of South Gate	1.00	10/1/2008	None	South Gate (Los Angeles County)	8,450,659
SLTG	City of South Lake Tahoe	.50	4/1/2005	None	South Lake Tahoe (El Dorado County)	2,382,531

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
STGT	City of Stanton d/	1.00	4/1/2015	None	Stanton (Orange County)	237,700
STKN	City of Stockton	.75	4/1/2014	3/31/2024	Stockton (San Joaquin County)	27,088,512
SPFG	City of Stockton Public Safety	.25	4/1/2005	None	Stockton (San Joaquin County)	8,986,419
TRCY	City of Tracy	.50	4/1/2011	3/31/2016	Tracy (San Joaquin County)	7,585,679
TRGF	City of Trinidad	.75	4/1/2009	3/31/2017	Trinidad (Humboldt County)	91,716
TDGF	City of Trinidad General Revenue f/	–	10/1/2004	12/31/2008	Trinidad (Humboldt County)	1,812
TRSR	Town of Truckee Road Maintenance	.50	10/1/1998	12/31/2028	Truckee (Nevada County)	2,081,891
TTRS	Town of Truckee Trails d/	.25	10/1/2014	9/30/2024	Truckee (Nevada County)	547,028
TLRE	City of Tulare	.50	4/1/2006	None	Tulare (Tulare County)	4,857,714
UKGT	City of Ukiah	.50	10/1/2005	None r/	Ukiah (Mendocino County)	2,530,243
UCGF	City of Union City	.50	4/1/2011	3/31/2025 r/	Union City (Alameda County)	4,603,422
VACG	City of Vacaville	.25	4/1/2013	3/31/2018	Vacaville (Solano County)	4,783,025
VJGT	City of Vallejo	1.00	4/1/2012	3/31/2022	Vallejo (Solano County)	13,140,169
VPST	City of Visalia Public Safety	.25	7/1/2004	None	Visalia (Tulare County)	5,536,031
VSTA	City of Vista	.50	4/1/2007	3/31/2037	Vista (San Diego County)	7,172,112
WTVL	City of Watsonville	.25	4/1/2007	None	Watsonville (Santa Cruz County)	1,728,560
WTPS	City of Watsonville Public Safety d/	.50	10/1/2014	9/30/2021	Watsonville (Santa Cruz County)	1,756,760
WSTU	City of West Sacramento	.50	4/1/2003	3/31/2033	West Sacramento (Yolo County)	6,536,457
WTLD	City of Wheatland	.50	4/1/2011	3/31/2021	Wheatland (Yuba County)	504,463
WLMS	City of Williams	.50	4/1/2007	None	Williams (Colusa County)	520,328
WCRS	City of Willits	.50	10/1/2003	None	Willits (Mendocino County)	908,420
WDLD	City of Woodland	.50	10/1/2006	9/30/2018	Woodland (Yolo County)	4,535,046
WOGT	City of Woodland General Revenue f/	–	7/1/2000	6/30/2006	Woodland (Yolo County)	16,766
WOSF	City of Woodland Supplemental	.25	10/1/2010	9/30/2022 r/	Woodland (Yolo County)	2,275,206

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates Start	End	City (County)	Revenue distributed a/
CITY DISTRICTS						
Total for city districts						$567,770,308
Grand total						$5,729,542,687

Table 21C
Sales and Use Taxes
REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,
Fiscal Year 2014-15

a. These are actual payments to the transactions and use tax districts and exclude administrative charges of $74,695,860.
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 2014-15, BART received direct distributions of $233,148,133 and $77,621,031 were distributed for MTC as follows: Alameda-Contra Costa Transit District, $38,810,515 ; and San Francisco Municipal Railway, $38,810,515.
c. The 1/2-percent Alameda County Transportation Authority tax expired March 31, 2002; the 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; the 1/2-percent Santa Clara County tax expired March 31, 2006; and the 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; the 1/4-percent Sonoma County Open Space Authority Bond 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 31 districts. The number of months of tax distributions they received during 2014-15 were as follows:
   Effective October 1, 2014, 7 months;
   Effective April 1, 2015, 1 month.
e. Distributions during 2014-15 include overpayments for the following transactions and use taxes which will be deducted from 2015-16 allocations: Imperial County Local Transportation Authority, $110,194.
f. The 1/2-percent Calexico Heffernan Memorial Hospital District tax expired March 31, 2006; the 3/10-percent City of Clovis Public Safety tax expired September 30, 2008; the 1/2-percent City of Cotati tax expired September 30, 2014; the 1/2-percent City of Davis General Revenue tax expired September 30, 2014; the 1/2-percent City of El Cajon Public Safety Facilities tax expired March 31, 2015; the 1/2-percent City of El Cerrito tax expired March 31, 2015; the 1/4-percent City of San Leandro tax expired March 31, 2015; the 1/2-percent City of San Rafael tax expired March 31, 2014; the 1/2-percent City of Sand City General Purpose tax expired March 31, 2015; 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-percent City of Trinidad General Revenue tax expired December 31, 2008; 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.
g. If overpayments had not been made in 2013-14, the distributions in 2014-15 to the City of La Mirada would have been higher by $765,561.

Table 21C
Sales and Use Taxes
REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,
Fiscal Year 2014-15

In addition to the districts that received distributions during 2014-15, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;

Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;

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 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 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;

City of Sebastopol General Revenue, 1/8-percent, April 1, 2003, to March 31, 2005, 2013-14.

Table 22A
Sales and Use Taxes
LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES,
By Fiscal Year, 1956-57 to 2014-15

Fiscal year	County transportation tax a/	Net amount distributed Local sales tax b/ To counties c/	To cities	Total	Administrative cost rate per $100 collected d/	Administrative charge e/
2014-15	$1,552,155,000	$612,505,000	$4,044,896,000	$6,209,555,000	$1.37	$85,957,000
2013-14	1,488,417,000	588,709,000	3,870,211,000	5,947,337,000	1.37 r/	82,634,000 r/
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 2014-15

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 $20,909,000 in 2014-15.
b. Includes any administrative cost adjustment made during the fiscal year.
c. Includes City and County of San Francisco.
d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting $100 in the fiscal year and the ultimate rate which cities and counties were charged.
e. These are the amounts actually withheld during the fiscal year.
f. Effective July 1, 2004, the local sales tax 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.
r. Revised.

Table 22B
Sales and Use Taxes
SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES,
By Fiscal Year, 1969-70 to 2014-15

Fiscal year	Net amount distributed	Administrative charge
2014-15	$5,729,543,000	$74,696,000
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, 2015

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	.9468	Fresno
	.95	Clovis/Coalinga/Firebaugh/Fowler/Kerman/ Kingsburg/Reedley/Sanger/Selma
	.98	Mendota
	.985	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, 2015

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, 2015

Footnote

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

Table 24A
Fuel (Excise) Taxes
GASOLINE TAX STATISTICS,
By Fiscal Year, 1923-24 to 2014-15

	Gasoline				
Fiscal year	Taxable distributions (In gallons)	Tax rate a/ as of July 1	Revenue b/	Refunds	Taxpayers c/ as of June 30
2014-15	14,935,503,000	$0.360	$5,374,334,000	$3,855,000	46
2013-14	14,599,336,000	0.395	5,763,417,000	5,844,000	47
2012-13	14,475,836,000	0.360	5,206,304,000	7,345,000	47
2011-12	14,608,032,000	0.357	5,221,980,000	6,478,000	48
2010-11	14,740,132,000	0.353	5,203,759,000	5,040,000	47
2009-10	14,819,049,000	0.18	2,668,891,000	3,314,000	48
2008-09	14,823,806,000	0.18	2,678,003,000	4,080,000	46
2007-08	15,382,454,000	0.18	2,804,134,000	5,097,000	46
2006-07	15,807,959,000	0.18	2,845,623,000	5,285,000	47
2005-06	15,873,744,000	0.18	2,871,962,000	2,839,000	51
2004-05	15,914,755,000	0.18	2,862,296,000	3,880,000	37
2003-04	15,926,570,000	0.18	2,868,133,000	4,315,000	55
2002-03	15,530,493,000	0.18	2,825,923,000	6,140,000	50
2001-02	15,236,683,000 d/	0.18	2,771,406,000 d/	15,719,000 d/	48 d/
2000-01	14,870,292,000	0.18	2,700,248,000	22,868,000	51
1999-00	14,715,765,000	0.18	2,623,631,000	26,712,000	66
1998-99	14,224,772,000	0.18	2,595,479,000	17,390,000	59
1997-98	13,926,011,000	0.18	2,497,810,000	24,181,000	62
1996-97	13,720,332,000	0.18	2,493,494,000	20,644,000	70
1995-96	13,632,893,000	0.18	2,459,261,000	42,626,000	107
1994-95	13,278,846,000	0.18	2,394,107,000 e/	24,206,000	106
1993-94	13,240,338,000	0.17 e/	2,320,234,000 e/	60,157,000	111
1992-93	13,166,370,000	0.16 e/	2,171,720,000 e/	27,548,000	119
1991-92	13,106,435,000	0.15 e/	2,028,395,000 e/	33,580,000	132
1990-91	13,253,569,000	0.09 e/	1,869,839,000 e/	29,794,000	139
1989-90	13,501,629,000	0.09	1,217,652,000	21,598,000	146
1988-89	13,202,015,000	0.09	1,187,103,000	17,049,000	155
1987-88	12,822,442,000	0.09	1,159,798,000	19,968,000	161
1986-87	12,553,224,000	0.09	1,125,715,000	21,523,000	140
1985-86	11,878,617,000	0.09	1,083,986,000	12,562,000	137
1984-85	11,642,880,000	0.09	1,054,864,000	13,911,000	147
1983-84	11,378,375,000	0.09	1,027,740,000 f/	19,086,000	154
1982-83	10,941,848,000	0.07 f/	877,130,000 f/	17,139,000	145
1981-82	11,015,230,000	0.07	770,628,000 g/	27,572,000 g/	131
1980-81	11,185,862,000	0.07	787,106,000	25,987,000	102
1979-80	11,316,801,000	0.07	800,012,000	24,451,000	94
1978-79	11,916,829,000	0.07	835,947,000	21,716,000	77
1977-78	11,571,520,000	0.07	810,020,000	18,866,000	76
1976-77	10,995,557,000	0.07	769,978,000	15,755,000	84
1975-76	10,530,404,000	0.07	737,100,000	14,802,000	77
1974-75	10,141,120,000	0.07	709,899,000	13,347,000	72
1973-74	10,019,253,000	0.07	701,400,000	15,271,000	49
1972-73	10,223,805,000	0.07	715,683,000	15,244,000	49
1971-72	9,748,850,000	0.07	682,482,000	13,393,000	48
1970-71	9,232,664,000	0.07	646,312,000	13,401,000	58
1969-70	8,939,785,000	0.08 h/	641,268,000 h/	13,437,000	52
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 i/	529,819,000 i/	17,234,000	63
1964-65	7,041,337,000	0.07	510,954,000 i/	15,981,000	61
1963-64	6,732,890,000	0.06 j/	454,126,000 j/	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

Table 24A
Fuel (Excise) Taxes
GASOLINE TAX STATISTICS,
By Fiscal Year, 1923-24 to 2014-15

	Gasoline				
Fiscal year	Taxable distributions (In gallons)	Tax rate a/ as of July 1	Revenue b/	Refunds	Taxpayers c/ as of June 30
1959-60	5,626,387,000 k/	0.06	337,588,000 k/	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 l/	255,305,000 l/	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 m/	139,411,000 m/		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
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 n/	30,693,000 n/		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 o/	9,917,000 o/		84

Table 24A
Fuel (Excise) Taxes
GASOLINE TAX STATISTICS,
By Fiscal Year, 1923-24 to 2014-15

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, 2015, there were 143 gasoline suppliers, including 97 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. 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).

j. 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.

k. 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.)

l. 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.

m. 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.

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

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

Table 24B
Fuel (Excise) Taxes
JET FUEL TAX STATISTICS,
By Fiscal Year, 1969-70 to 2014-15

	Jet fuel tax	
Fiscal year	Taxable distributions (In gallons)	Revenue a/
2014-15	137,037,000	$2,583,000
2013-14	134,718,000	2,558,000
2012-13	131,821,000	2,643,000
2011-12	126,634,000	2,533,000
2010-11	121,689,000	2,328,000
2009-10	120,862,000	2,252,000
2008-09	122,836,000	2,492,000
2007-08	148,556,000	3,065,000
2006-07	149,711,000	3,042,000
2005-06	149,197,000	3,118,000
2004-05	144,266,000	2,569,000
2003-04	135,686,000	2,189,000
2002-03	122,646,000	2,429,000
2001-02	120,183,000	2,447,000
2000-01	133,204,000	2,726,000
1999-00	114,452,000	2,536,000
1998-99	94,512,000	1,917,000
1997-98	88,284,000	1,799,000
1996-97	75,968,000	1,532,000
1995-96	74,069,000	1,517,000
1994-95	66,589,000	1,308,000
1993-94	63,197,000	1,245,000
1992-93	65,174,000	1,296,000
1991-92	59,162,000	1,254,000
1990-91	57,311,000	1,203,000
1989-90	59,014,000	1,246,000
1988-89	53,603,000	1,142,000
1987-88	46,364,000	1,099,000
1986-87	44,304,000	966,000
1985-86	39,255,000	845,000
1984-85	41,617,000	884,000
1983-84	41,025,000	845,000
1982-83	37,471,000	703,000
1981-82	40,435,000	860,000
1980-81	43,713,000	891,000
1979-80	50,225,000	988,000
1978-79	46,422,000	915,000
1977-78	34,469,000	692,000
1976-77	27,445,000	551,000
1975-76	23,583,000	474,000
1974-75	20,494,000	411,000
1973-74	19,324,000	390,000
1972-73	17,941,000	360,000
1971-72	14,463,000	292,000
1970-71	12,043,000	245,000
1969-70	8,057,000 b/	163,000 b/

Table 24B
Fuel (Excise) Taxes
JET FUEL TAX STATISTICS,
By Fiscal Year, 1969-70 to 2014-15

Footnotes

a. Includes self-assessed taxes, tax deficiencies, and interest, and penalties.

b. 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.

Table 25A
Fuel (Excise) Taxes
TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS,
By Fiscal Year, 1937-38 to 2014-15

		Alternative Fuels				
Fiscal year	Diesel a/ (In gallons)	LPG b/ (In gallons)	Alcohol c/ (In gallons)	Kerosene a/ (In gallons)	CNG d/ (In cubic feet)	LNG e/ (In DGE)
2014-15	2,806,444,000	32,848,000 f/	7,646,000	60,000	12,152,144,000 g/	1,493,000
2013-14	2,747,866,000 r/	32,797,000	7,958,000	–	10,422,414,000	
2012-13	2,649,092,000 r/	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 h/	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 i/					
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					

Table 25A
Fuel (Excise) Taxes
TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS,
By Fiscal Year, 1937-38 to 2014-15

		Alternative Fuels				
Fiscal year	Diesel a/ (In gallons)	LPG b/ (In gallons)	Alcohol c/ (In gallons)	Kerosene a/ (In gallons)	CNG d/ (In cubic feet)	LNG e/ (In DGE)
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					
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 2014-15

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 January 1, 2015, the use fuel tax on liquefied natural gas (LNG) was changed from 6 cents per gallon to 10.17 cents per diesel gallon equivalent (DGE) equal to 6.06 pounds. This revision provided easily understandable unit pricing, allowing direct comparison with the price per gallon of diesel fuel; it was not considered to be a tax rate increase.
f. LPG includes LNG through 2014 because their tax rates were the same and they were not reported separately.
g. Effective January 1, 2015, the use fuel tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per gasoline gallon equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet. This revision provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel; it was not considered to be a tax rate increase. Includes 88,407,000 100-cubic feet units and 26,142,000 GGE units
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.
r. Revised.

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2014-15

	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Revenue a/				
						Alternative Fuels c/			
Fiscal year	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Per Unit Basis	Flat Rate Basis d/	Total	Tax paid at reduced rate by transit districts e/
2014-15	$0.11	$0.11	$0.447	$0.447	$361,396,000	$7,267,000 f/	$587,000	$369,250,000	$1,183,000
2013-14	0.10	0.10	0.453 g/	0.453	332,661,000 r/	5,608,000 r/	562,000 r/	338,832,000 r/	1,294,000 r/
2012-13	0.10 h/	0.10	0.405 h/	0.445	315,212,000 r/	5,122,000 r/	680,000	321,014,000 r/	1,341,000
2011-12	0.13 h/	0.13	0.347 h/	0.435	383,414,000	5,120,000 r/	699,000	389,233,000 r/	1,195,000 r/
2010-11	0.18	0.18	0.373	0.397	488,064,000	4,172,000 r/	1,049,000	493,285,000 r/	1,339,000
2009-10	0.18	0.18	0.437	0.373	500,897,000	3,114,000 r/	452,000	504,463,000 r/	1,414,000
2008-09	0.18	0.18	0.366	0.437	514,616,000	2,866,000 r/	886,000	518,369,000 r/	1,528,000 r/
2007-08	0.18	0.18	0.367	0.366	571,719,000	3,607,000	644,000	575,970,000	1,426,000
2006-07	0.18	0.18	0.330	0.367	578,401,000	2,163,000	863,000	581,427,000	1,530,000
2005-06	0.18	0.18	0.295	0.330	548,941,000	2,545,000	547,000	552,033,000	1,368,000
2004-05	0.18	0.18	0.278	0.295	524,551,000	1,934,000	823,000	527,309,000	1,644,000
2003-04	0.18	0.18	0.263	0.278	508,331,000	2,090,000	603,000	511,024,000	1,391,000
2002-03	0.18	0.18	0.282	0.263	478,312,000	1,399,000	1,032,000	480,743,000	1,156,000
2001-02	0.18	0.18	0.271	0.282	483,734,000	1,294,000	1,025,000	486,053,000	1,377,000
2000-01	0.18	0.18	0.250	0.271	464,812,000	1,191,000	785,000	466,787,000	1,466,000
1999-00	0.18	0.18	0.251	0.250	470,044,000	1,105,000	534,000	471,683,000	1,380,000
1998-99	0.18	0.18	0.263	0.251	419,268,000	884,000	567,000	420,719,000	1,281,000
1997-98	0.18	0.18	0.18	0.263 i/	413,032,000	1,052,000	659,000	414,744,000	1,304,000
1996-97	0.18	0.18	0.18	0.18	393,936,000	1,137,000	634,000	395,707,000	1,332,000
1995-96	0.18	0.18		0.18	341,835,000 j/	1,200,000	711,000	343,745,000	1,308,000
1994-95	0.18	0.18			351,265,000	1,783,000	543,000	353,591,000	1,554,000
1993-94	0.17	0.18			317,272,000	2,280,000	587,000	320,139,000	935,000
1992-93	0.16	0.17			301,261,000	2,216,000	574,000	304,051,000	958,000
1991-92 k/	0.15	0.16			282,934,000	2,125,000	764,000	285,823,000 k/	1,045,000
1990-91	0.09 l/	0.15			234,751,000	2,186,000	595,000	237,532,000	1,010,000

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2014-15

	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Revenue a/				
						Alternative Fuels c/			
Fiscal year	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Per Unit Basis	Flat Rate Basis d/	Total	Tax paid at reduced rate by transit districts e/
1989-90	0.09	0.09			164,967,000	2,179,000	564,000	167,710,000	1,168,000
1988-89	0.09	0.09			155,119,000	2,099,000	568,000	157,786,000	1,000,000
1987-88	0.09	0.09			151,624,000	2,196,000	796,000	154,616,000	1,266,000
1986-87	0.09	0.09			144,613,000	1,464,000	885,000	146,962,000	1,013,000
1985-86	0.09	0.09			132,192,000	1,622,000	1,149,000	134,963,000	872,000
1984-85	0.09	0.09			126,616,000	1,864,000	1,252,000	129,732,000	788,000
1983-84	0.09	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	0.07			78,739,000	1,664,000 m/	1,370,000	81,773,000 m/	783,000
1980-81	0.07	0.07			79,021,000	1,426,000	1,323,000	81,770,000	659,000
1979-80	0.07	0.07			77,960,000	1,039,000	1,145,000	80,144,000	637,000
1978-79	0.07	0.07			73,916,000	673,000	941,000	75,530,000	624,000
1977-78	0.07	0.07			66,105,000	640,000	1,019,000	67,764,000	553,000
1976-77	0.07	0.07			61,424,000	643,000	1,054,000	63,121,000	527,000
1975-76	0.07	0.07			55,402,000	386,000	1,067,000	56,855,000	507,000
1974-75	0.07	0.07			50,539,000	202,000		50,741,000	395,000
1973-74	0.07	0.07			51,875,000	289,000		52,164,000	382,000
1972-73	0.07	0.07			49,551,000	290,000		49,841,000	354,000
1971-72	0.07	0.07			45,382,000	599,000		45,981,000	330,000
1970-71	0.07	0.07			41,338,000	813,000 n/		42,151,000 n/	338,000

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2014-15

	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Revenue a/				
						Alternative Fuels c/			
Fiscal year	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Per Unit Basis	Flat Rate Basis d/	Total	Tax paid at reduced rate by transit districts e/
1969-70	0.08 o/	0.07			39,741,000 o/	755,000		40,496,000	320,000
1968-69	0.07	0.07 o/			36,838,000 o/	774,000		37,612,000	311,000 p/
1967-68	0.07	0.07			33,561,000	814,000		34,375,000	
1966-67	0.07	0.07			30,651,000	829,000		31,480,000	
1965-66	0.08 q/	0.08			30,186,000 q/	1,028,000 s/		31,214,000	
1964-65	0.07	0.07 q/			28,254,000 q/	1,211,000		29,465,000	
1963-64	0.07	0.07			25,258,000	1,274,000		26,532,000	
1962-63	0.07	0.07			23,136,000	1,187,000		24,323,000	
1961-62	0.07	0.07			21,580,000	1,291,000		22,871,000	
1960-61	0.07	0.07			20,173,000	1,446,000		21,619,000	
1959-60	0.07	0.07			19,743,000	1,094,000 t/		20,837,000	
1958-59	0.07	0.07			18,812,000			18,812,000	
1957-58	0.07	0.07			17,454,000			17,454,000	
1956-57	0.07	0.07			16,826,000			16,826,000	
1955-56	0.07	0.07			16,018,000			16,018,000	
1954-55	0.07	0.07			14,323,000			14,323,000	
1953-54	0.07	0.07			12,873,000			12,873,000	
1952-53	0.045	0.045			7,946,000			7,946,000	
1951-52	0.045	0.045			6,885,000			6,885,000	
1950-51	0.045	0.045			6,023,000			6,023,000	

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2014-15

	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Revenue a/				
						Alternative Fuels c/			
Fiscal year	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Per Unit Basis	Flat Rate Basis d/	Total	Tax paid at reduced rate by transit districts e/
1949-50	0.045	0.045			4,764,000			4,764,000	
1948-49	0.045	0.045			4,079,000			4,079,000	
1947-48	0.045	0.045			3,595,000			3,595,000	
1946-47	0.03	0.03			2,171,000			2,171,000	
1945-46	0.03	0.03			1,918,000			1,918,000	
1944-45	0.03	0.03			1,640,000			1,640,000	
1943-44	0.03	0.03			1,417,000			1,417,000	
1942-43	0.03	0.03			1,268,000			1,268,000	
1941-42	0.03	0.03			1,117,000			1,117,000	
1940-41	0.03	0.03			793,000			793,000	
1939-40	0.03	0.03			537,000			537,000	
1938-39	0.03	0.03			373,000			373,000	
1937-38	0.03	0.03			268,000 u/			268,000	

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2014-15

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

Footnotes

a. Includes interest and penalties which amounted to $832,000 during the 2014-15 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. Includes use fuel tax revenue on liquefied petroleum gases (LPG), liquefied natural gas (LNG), alcohol fuel, kerosene, and compressed natural gas (CNG).
d. 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.
e. These amounts are also included in diesel and alternative fuels revenues.
f. Effective January 1, 2015, the use fuel tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per gasoline gallon equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet; and the use fuel tax on LNG was changed from 6 cents per gallon to 10.17 cents per diesel gallon equivalent (DGE) equal to 6.06 pounds. These revisions provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel and diesel fuel; they were not considered to be tax rate increases.
g. 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.
h. 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 percent effective July 1, 2011; 1.94 percent effective July 1, 2013; and 1.75 percent 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. Thereafter, BOE is required to adjust the excise tax rates for diesel fuel annually so that the total amount of tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rates remained unchanged.
i. 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.
j. 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.
k. 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.
l. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.
m. Ethanol and methanol containing not more than 15 percent gasoline or diesel fuels became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law.
n. Effective January 1, 1971, 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.
o. 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.
p. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
q. 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.
r. Revised.
s. 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.
t. 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.
u. 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 2014-15

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/
2014-15	$262,973,000 e/	$20,564,000	$42,140,000
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 2014-15

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. Effective January 1, 2015, the rate increased to $0.020 per gallon.
f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the $50 million Oil Spill Response Trust Fund is at maximum.

Table 27
Alcoholic Beverage Tax
BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS a/,
By Fiscal Year, 1932-35 to 2014-15

		Wine				
		Still wines				
Fiscal year	Beer	14 percent alcohol or less	Over 14 percent alcohol	Champagne and sparkling wines	Distilled spirits	Total
2014-15	$141,407,000	$19,478,000	$5,618,000	$3,245,000	$188,609,000	$358,357,000
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 2014-15

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 2014-15
(In Gallons)

		Wine				
		Still wines				
Fiscal year	Beer b/	14 percent alcohol or less	Over 14 percent alcohol c/	Champagne and sparkling wines	Total wine consumption	Distilled spirits
2014-15	706,987,000	97,338,000	28,057,000	10,774,000	136,169,000	56,827,000
2013-14	688,927,000	115,927,000 r/	24,974,000 r/	9,966,000	150,868,000 r/	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	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 2014-15

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 2014-15
(Consumption in gallons)

		Per Capita Consumption		
Fiscal year	Population b/	Beer c/	Wines	Distilled spirits
2014-15	38,714,725	18.26	3.52	1.47
2013-14	38,357,121 r/	17.96 r/	3.93 r/	1.49
2012-13	37,984,138	17.87	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 2014-15

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 2014-15

	Cigarette tax				Other tobacco products surtax	
Fiscal year	Revenue a/	Distributors' discounts b/	Gross value of tax indicia c/	Refunds	Revenue	Rate
2014-15	$748,022,000	$6,413,000	$754,434,000	$837,000	$86,949,000	28.95%
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
By Fiscal Year, 1959-60 To 2014-15

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 2014-15

	Reported distributions (in packages of 20)			
Fiscal year	Total	Tax paid	Tax exempt	Apparent per capita consumption a/
2014-15	881,000,000	867,000,000	14,000,000	22.8
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,
By Fiscal Year, 1959-60 to 2014-15

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

Footnote

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

Table 31
Insurance Tax
2014 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2015, BY COMPANY

Name of company	Taxable premiums	Total tax assessed
FIRE AND CASUALTY INSURERS		
Ace American Insurance Company	$640,129,000	$15,043,023
AIG Property Casualty Company	283,698,000	6,666,895
Alliance United Insurance Company	371,920,000	8,740,114
Allstate Indemnity Company	1,273,153,000	29,919,098
Allstate Insurance Company	985,983,000	23,170,593
Amco Insurance Company	693,655,000	16,300,895
American Zurich Insurance Company	229,861,000	5,401,722
Arch Insurance Company	314,511,000	7,391,009
California Automobile Insurance Company	471,090,000	11,070,618
California Capital Insurance Company	295,441,000	6,942,859
California Insurance Company	342,305,000	8,044,173
Coast National Insurance Company	345,111,000	8,110,106
Continental Casualty Company	516,366,000	12,134,592
CSAA Insurance Exchange	1,970,827,000	46,314,425
Cypress Insurance Company	434,088,000	10,201,071
Employers Compensation Insurance Company	320,026,000	7,520,602
Esurance Property & Casualty Insurance Company	252,798,000	5,940,762
Everest National Insurance Company	382,732,000	8,994,198
Factory Mutual Insurance Company	350,978,000	8,247,976
Farmers Insurance Exchange	1,486,446,000	34,931,490
Federal Insurance Company	998,838,000	23,472,698
Fire Insurance Exchange	935,622,000	21,987,106
Fireman's Fund Insurance Company	312,263,000	7,338,175
GEICO General Insurance Company	871,272,000	20,474,892
GEICO Indemnity Company	296,253,000	6,961,956
Golden Eagle Insurance Corporation	216,594,000	5,089,952
Government Employees Insurance Company	269,065,000	6,323,024
Hartford Fire Insurance Company	259,081,000	6,088,411
Hartford Underwriters Insurance Company	286,809,000	6,740,015
IDS Property Casualty Insurance Company	287,056,000	6,745,812
Infinity Insurance Company	681,488,000	16,014,972
Insurance Company of The West	581,232,000	13,658,950
Interinsurance Exchange of the Automobile Club	2,021,271,000	47,499,879
Liberty Insurance Corporation	221,503,000	5,205,319
Liberty Mutual Fire Insurance Company	635,224,000	14,927,770
Liberty Mutual Insurance Company	376,170,000	8,839,986
Mercury Casualty Company	379,373,000	8,915,268
Mercury Insurance Company	1,425,145,000	33,490,903
Mid-Century Insurance Company	1,507,997,000	35,437,924
National Union Fire Insurance Company of Pittsburgh, PA	983,527,000	23,112,876
Nationwide Mutual Insurance Company	261,344,000	6,141,574
Philadelphia Indemnity Insurance Company	341,292,000	8,020,367
Progressive West Insurance Company	312,701,000	7,348,484
Safeco Insurance Company of America	583,811,000	13,719,548
Security National Insurance Company	486,547,000	11,433,855
Sentinel Insurance Company, Ltd.	283,159,000	6,654,242
State Compensation Insurance Fund	1,453,857,000	34,165,631
State Farm General Insurance Company	2,046,536,000	48,093,593
State Farm Mutual Automobile Insurance Company	3,245,996,000	76,280,915
Travelers Commercial Insurance Company	242,320,000	5,694,515
Travelers Property Casualty Company of America	1,265,144,000	29,730,879
Truck Insurance Exchange	339,920,000	7,988,108
21st Century Insurance Company	530,831,000	12,474,535
United Financial Casualty Company	472,528,000	11,104,402
United Services Automobile Association	491,527,000	11,550,881
USAA Casualty Insurance Company	549,473,000	12,912,627
Wawanesa General Insurance Company	343,180,000	8,064,723
Wesco Insurance Company	297,035,000	6,980,320
Zenith Insurance Company	364,550,000	8,566,935
Zurich American Insurance Company	864,699,000	20,320,429
730 other fire and casualty insurers a/	20,843,160,000	493,191,197
Totals for fire and casualty insurers	**$61,126,511,000**	**$1,439,849,869**

Note: Detail may not compute to total due to rounding

Table 31
Insurance Tax
2014 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2015, BY COMPANY - Concluded

Name of company	Taxable premiums	Total tax assessed
LIFE INSURERS		
AAA Life Insurance Company	$194,000,000	$4,478,363
Aetna Life Insurance Company	1,797,612,000	42,234,661
Allianz Life Insurance Company of North America	283,045,000	5,401,298
American Family Life Assurance Company of Columbus	373,028,000	8,766,147
American Fidelity Assurance Company	146,367,000	3,428,575
American General Life Insurance Company	494,269,000	11,367,489
Anthem Blue Cross Life & Health Insurance Company	3,479,531,000	81,768,967
AXA Equitable Life Insurance Company	250,622,000	5,770,229
Blue Shield of California Life & Health Insurance Company	1,783,763,000	41,918,430
Cigna Health & Life Insurance Company	794,151,000	18,662,539
Colonial Life & Accident Insurance Company	143,055,000	3,361,785
Connecticut General Life Insurance Company	208,174,000	4,886,673
Farmers New World Life Insurance Company	281,372,000	6,610,111
Genworth Life & Annuity Insurance Company	181,454,000	4,174,346
Genworth Life Insurance Company	360,901,000	8,413,206
The Guardian Life Insurance Company of America	555,954,000	12,976,751
Hartford Life & Accident Insurance Company	208,075,000	4,889,759
Hartford Life & Annuity Insurance Company	179,926,000	4,168,203
Health Net Life Insurance Company	861,171,000	20,237,528
Jackson National Life Insurance Company	314,293,000	4,988,223
John Hancock Life Insurance Company (U.S.A.)	661,057,000	15,351,850
Liberty Life Assurance Company of Boston	205,384,000	4,826,520
Life Insurance Company of North America	460,764,000	10,827,961
Life Insurance Company of the Southwest	192,753,000	4,288,094
Lincoln Benefit Life Company	226,367,000	5,357,855
The Lincoln National Life Insurance Company	804,975,000	18,802,430
Massachusetts Mutual Life Insurance Company	739,832,000	14,667,634
Metlife Investors USA Insurance Company	280,267,000	5,544,251
Metropolitan Life Insurance Company	1,425,164,000	33,073,666
Minnesota Life Insurance Company	389,700,000	9,114,218
Nationwide Life & Annuity Insurance Company	130,973,000	3,077,866
Nationwide Life Insurance Company	211,539,000	4,635,695
New York Life Insurance & Annuity Corporation	507,802,000	10,018,757
New York Life Insurance Company	926,466,000	21,587,120
The Northwestern Mutual Life Insurance Company	724,954,000	16,923,415
Pacific Life Insurance Company	680,225,000	12,879,908
Primerica Life Insurance Company	318,016,000	7,473,386
Principal Life Insurance Company	466,670,000	9,124,306
Protective Life Insurance Company	189,045,000	4,429,845
Pruco Life Insurance Company	287,084,000	6,732,883
The Prudential Insurance Company of America	826,912,000	15,626,535
Reliastar Life Insurance Company	330,771,000	7,749,254
Riversource Life Insurance Company	151,698,000	3,508,537
Standard Insurance Company	302,423,000	7,069,827
State Farm Life Insurance Company	402,625,000	9,404,217
Sun Life Assurance Company of Canada	244,660,000	5,742,738
Symetra Life Insurance Company	146,908,000	3,266,005
Time Insurance Company	133,101,000	3,127,884
Transamerica Life Insurance Company	512,392,000	11,858,958
Transamerica Premier Life Insurance Company	166,789,000	3,893,766
United of Omaha Life Insurance Company	250,532,000	4,802,418
UnitedHealthcare Insurance Company	1,724,694,000	40,530,318
Unum Life Insurance Company of America	407,795,000	9,583,185
USAA Life Insurance Company	192,290,000	3,800,628
Western Reserve Life Assurance Company of Ohio	223,448,000	5,246,037
331 other life insurers b/	5,827,449,000	132,637,275
Totals for life insurers	**$34,564,287,000**	**$785,088,524** c/
Totals for fire and casualty insurers	**$61,126,511,000**	**$1,439,849,869** c/
Totals for title insurers d/	**$290,062,000**	**$11,097,948** c/
Totals for all insurers	**$95,980,860,000**	**$2,236,036,342**

Note: Detail may not compute to total due to rounding

Table 31
Insurance Tax
2014 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 2015, BY COMPANY

Footnotes

a. Each having a total tax of less than $5,000,000. In addition, there were 130 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 30 life insurers that reported no tax liability.
c. Retaliatory taxes of $3,376,722 for fire and casualty insurers, $710,962 for life insurers, and $4,281,456 for title insurers have been included in the assessments by company.
d. Includes 15 insurers. In addition, there were three title insurers that reported no tax liability.

Table 32
Insurance Tax
SUMMARY OF INSURANCE TAXES ASSESSED IN 2014 AND 2015 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER a/

	Assessments on 2013 business		Assessments on 2014 business		
Type of insurer	Number	Amount	Number	Amount	Change In Assessments
Fire and Casualty	1,049	$1,352,969,417	1,030	$1,439,849,869	6.4%
Life	463	794,613,725	459	785,088,524	-1.2%
Title	21	12,423,924	24	11,097,948	-10.7%
Subtotals	**1,533** b/	**$2,160,007,066** b/	**1,513** c/	**$2,236,036,342** c/	**3.5%**
Ocean Marine	545 d/	712,605	548 e/	710,175	-0.3%
Totals	**2,078**	**$2,160,719,671**	**2,061**	**$2,236,746,517**	**3.5%**
Adjustments:					
Deficiency assessments	56 f/	19,041,924 f/	42 g/	2,604,380 g/	–
Refunds and cancellations	37 h/	23,647,154 h/	25 i/	8,612,846 i/	–
Net adjustments	**93**	**-$4,605,230**	**67**	**-$6,008,466**	**–**
Grand Totals	**2,171**	**$2,156,114,441**	**2,128**	**$2,230,738,051**	**3.5%**

Note: Detail may not compute to total due to rounding

Table 32
Insurance Tax
SUMMARY OF INSURANCE TAXES ASSESSED IN 2014 AND 2015 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 168 retaliatory tax assessments totaling $9,573,489 and 177 nil assessments.

c. Includes 159 retaliatory tax assessments totaling $8,369,140 and 163 nil assessments.

d. Includes 467 nil assessments.

e. Includes 471 nil assessments.

f. Includes 5 initial assessments for prior years totaling $2,534.

g. Includes 16 initial assessments for prior years totaling $2,178,999.

h. 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.

i. Includes one petition cancellation for $19,132 concerning timing differences resolved with a field audit. Also included are three refunds for $6,529,836 pertaining to low income housing tax credits; one refund for $11,797 involving the computation of taxable annuities; one refund for $332,958 pertaining to cash-basis reporting; four refunds for $3,359 involving the computation of ocean marine or retaliatory taxes; nine refunds for $68,934 resulting from penalties which were relieved but previously paid; two refunds for $1,224 involving clerical errors; two refunds for $488,172 pertaining to COIN tax credits not previously claimed; one refund for $857,434 involving subscriber savings accounts; and one refund for $300,000 resulting from a stipulated payment.

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 2015

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
2015	1,268 e/	2.35%	$2,230,027,876	–	$710,175	$2,230,738,051
2014	1,266	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 2015

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

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 2015

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 profits.
e. Defined in footnote b. In addition, there were 159 retaliatory tax assessments and 634 returns that showed no tax liability of which 163 were for life, fire and casualty, and title insurers and 471 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 2014-15

Fiscal year	Electrical Energy Tax	Natural Gas Surcharge
2014-15	$73,457,000	$550,925,000
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 2014-15

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 2014-15

Fiscal year	Emergency telephone users surcharge a/	Universal telephone service tax b/
2014-15	$97,665,000	–
2013-14	85,224,000 c/	–
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 d/	–
2007-08	103,748,000	–
2006-07	112,154,000 e/	–
2005-06	130,911,000	–
2004-05	128,463,000 f/	–
2003-04	136,124,000	–
2002-03	131,239,000	–
2001-02	125,381,000	–
2000-01	121,640,000 g/	–
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 h/	–
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 i/	–
1988-89	41,588,000	–
1987-88	40,529,000	$11,702,000 j/
1986-87	40,985,000	42,627,000 k/
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 2014-15

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, 2014, the tax rate was increased to 0.75 percent.
d. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.
e. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
f. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
g. 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.
h. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
i. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
j. 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.
k. 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 2014-15

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/
2014-15	$85,265,000	$44,602,000	$56,365,000	$3,266,000	$4,319,000
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 2014-15

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 2014-15

Fiscal year	Water Rights Fee a/	Electronic Waste Recycling Fee b/	Fire Prevention Fee	Lumber Products Assessment c/
2014-15	$15,463,000	$59,376,000	$81,860,000	$35,366,000
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 2014-15

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 the SRA. Billings for fiscal year 2011-12 were issued beginning in August 2012. Effective July 1, 2013, the rate increased to $152.33. If the habitable structure is also within the boundaries of a local agency that provides fire protection services, the property owner will receive a $35.00 reduction for each habitable structure.

Table 37A
Other Taxes and Fees
EWASTE FEE COLLECTIONS a/,
By Fiscal Year, 2005-06 TO 2014-15

Fiscal Year	Video Display Size			Total
	Small 4 to 15 inches	Medium 15 to 35 inches	Large More than 35 inches	
2014-15	$25,023,000	$23,139,000	$12,040,000	$60,202,000
2013-14	24,952,000 r/	23,538,000 r/	11,276,000 r/	59,767,000 r/
2012-13	31,801,000 b/	37,140,000 b/	17,265,000 b/	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000 c/	79,127,000 c/	32,368,000 c/	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 d/	71,891,000 d/	26,075,000 d/	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	59,411,000	6,072,000	80,697,000
2004-05	5,398,000 e/	25,765,000 e/	1,339,000 e/	32,502,000

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

Table 37A
Other Taxes and Fees
EWASTE FEE COLLECTIONS a/,

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. 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.
c. 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.
d. 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.
e. 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.
r. Revised.

Table 37B
Other Taxes and Fees
REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES a/,
By Fiscal Year, 2005-06 to 2014-15

Fiscal Year	Video Display Size			Total
	Small 4 to 15 inches	Medium 15 to 35 inches	Large More than 35 inches	
2014-15	8,340,689	5,784,534	2,408,003	16,533,226
2013-14	8,349,215 r/	5,896,596 r/	2,220,140 r/	16,465,951 r/
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
2004-05	899,693	3,220,898	133,916	4,254,507

Table 37B
Other Taxes and Fees
REPORTED CONSUMPTION OF COVERED ELECTRONIC DEVICES a/,

By Fiscal Year, 2005-06 to 2014-15

Footnotes
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.
r. Revised.