

Property Taxes

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

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

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

TABLE 16B – TIMBER PRODUCTION^a STATISTICS, BY COUNTY, 1999

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

- a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.
 b. Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.
 c. Value of the timber immediately before cutting.
 d. Includes timber harvested in Alameda, Alpine, Colusa, Contra Costa, Los Angeles, Merced, Mono, Monterey, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, Stanislaus, and Ventura counties.