

# Property Taxes

**TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2001**

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate <sup>a</sup>	Net revenue (In thousands)	Rate <sup>a</sup>	Net revenue (In thousands)
1	2	3	4	5	6
2001	\$575.7	2.9%	\$19,656	—	—
2000	909.1	2.9	26,026	—	—
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	— <sup>b</sup>	\$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 <sup>c</sup>	6.0	23,822 <sup>c</sup>	0.5	1,985 <sup>c</sup>

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<sup>a</sup> STATISTICS, BY COUNTY, 2001**

County	Net volume <sup>b</sup> (In millions of board feet)	Market value <sup>c</sup> (In thousands)	County	Net volume <sup>b</sup> (In millions of board feet)	Market value <sup>c</sup> (In thousands)
1	2	3	1	2	3
Amador	17.1	5,429	Plumas	99.2	29,136
Butte	92.6	32,878	San Bernardino	1.4	161
Calaveras	35.0	8,133	San Mateo	4.2	2,742
Del Norte	22.7	15,156	Santa Clara	3.4	2,892
El Dorado	96.8	23,665	Santa Cruz	7.2	4,701
Fresno	12.2	3,496	Shasta	144.5	40,399
Glenn	1.0	207	Sierra	24.5	5,730
Humboldt	358.2	190,569	Siskiyou	134.8	36,225
Lake	2.9	771	Sonoma	9.6	5,218
Lassen	54.7	14,793	Tehama	63.8	19,778
Madera	6.7	1,353	Trinity	83.6	24,023
Mariposa	4.1	1,307	Tulare	4.8	533
Mendocino	117.6	52,437	Tuolumne	52.5	13,235
Modoc	27.2	6,904	Yuba	23.8	8,203
Nevada	39.9	11,776	Other <sup>d</sup>	0.5	404
Placer	56.9	13,430	Totals	1,603.4	\$575,688

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, Contra Costa, Kern, Los Angeles, Merced, Mono, Monterey, Napa, Orange, Riverside, Sacramento, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, and Ventura counties.