

**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	– <sup>b/</sup>	\$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 <sup>c/</sup>	6.0%	23,822,000 <sup>c/</sup>	0.5%	1,985,000 <sup>c/</sup>

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**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.