Dear Governor Newsom,

On behalf of the Board Members, the Executive Team, and our dedicated employees, I am pleased to present the Annual Report of the California State Board of Equalization (BOE) for the fiscal year (FY) that ended June 30, 2018.

The BOE is committed to fulfilling its constitutional and statutory duties and is focused on our mission, which is to serve the public through fair, effective, and efficient tax administration, which supports state and local governments.

The BOE oversees the assessment practices for the 58 county assessors, who are charged with valuing 12.8 million assessments each year. In FY 2017-18, the net statewide assessed value was $6.1 trillion, producing approximately $66.5 billion in property tax levies. Those property tax levies contributed $35.8 billion to schools and approximately $30.6 billion to local government.

In 2018, the BOE set the values of state-assessed properties, primarily privately owned public utilities and railroads, at $110 billion for the 2018 roll. This was a $4.4 billion increase from 2017-18 values. State-assessed properties produced an estimated $1.57 billion in local property tax revenues for the state’s 58 counties in 2018-19.

The BOE is also responsible for administering the Alcoholic Beverage Tax program, which produced $349.6 million, and the Tax on Insurers program, which added $2.3 billion to the state.

We are proud to serve this great State of California and will continue to do our part to provide essential revenues for the state and local governments.

Sincerely,

Brenda Fleming

Brenda Fleming
Executive Director
The BOE administers three tax programs that produce revenue essential to our state. The Board hears appeals from public utility assessments and serves a significant role in the assessment and administration of property taxes by issuing rules and regulations, establishing the tax values of railroads and specified privately-held public utilities, and overseeing the assessment practices of the state’s 58 county assessors.

Public Board meetings offer taxpayers and other interested parties the opportunity to participate in the formulation of rules and regulations adopted by the Board and to interact with the Members as they carry out their official duties. The Board meets monthly.

The Board consists of five Members who serve concurrent four-year terms. One Member is elected from each of California’s four equalization districts. The State Controller, elected at large, serves as the Board’s fifth Member. Each of the four elected Board Members represent approximately 9.5 million constituents in their respective districts.

This annual report represents the BOE’s services and accomplishments for Fiscal Year 2017-18. The elected Board for 2017-18 was comprised of Board Members George Runner, First District; Fiona Ma, Second District; Jerome Horton, Third District; Diane Harkey, Fourth District; and Betty Yee, the State Controller. This Board served through December 2018.

The BOE welcomed a new Board in January 2019. The new Board Members began their four-year term on January 7, 2019. The newly-elected Board Members are Ted Gaines, First District; Malia Cohen, Second District, Antonio Vazquez, Third District; Mike Schaefer, Fourth District; and Betty Yee, the State Controller. This Board is committed to fulfilling its constitutional duties and contributing to California’s success.
MISSION AND VISION

MISSION
The mission of the California State Board of Equalization is to serve the public through fair, effective, and efficient tax administration.

VISION
A California State Board of Equalization where together people and technology achieve the mission of the agency and deliver superior customer service through transformed business processes and organizational structure.
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BOE PROGRAMS

The BOE oversees the assessment practices of the state’s 58 county assessors, who are charged with establishing values for approximately 12.8 million assessments each year. In addition, the BOE assesses the property of regulated railroads and specific public utilities, and assesses and collects the private railroad car tax; as well as, the assessment of taxes on insurers, and the assessment and collection of excise taxes on the manufacture, importation, and sale of alcoholic beverages.

GENERAL PROPERTY TAXES

Proposition 13, passed by California voters in 1978, imposed a property tax rate of one percent of the property’s full cash value, with limited exceptions. In addition, it allows reappraisal of real property at current fair market value only when there is a change in ownership or upon completion of new construction.

When a reappraisal occurs because of a change in ownership or the completion of new construction, the assessor sets a new “base year value” for the property that underwent the change in ownership or that was newly constructed. Thereafter, Proposition 13 generally limits annual increases in the base year value to a maximum of two percent, depending on the most recent year’s percentage change in the California Consumer Price Index.

However, where a property’s current market value has declined below its base year value adjusted for inflation, the current market value becomes the property’s temporary assessed value until the adjusted base year value exceeds its current market value. The temporary assessed value is commonly referred to as a “Proposition 8” value, so named for the November 1978 constitutional amendment that allowed for such temporary reductions in assessed value.

When a property has received a Proposition 8 value, increases in assessed value year over year are no longer limited to two percent, but instead may be made in whatever amount is needed to either: (a) establish a new, higher Proposition 8 value; or (b) make up the difference.
between the prior year’s Proposition 8 value and the adjusted base year value. In all cases, the assessed value must be the lower of current market value or the adjusted base year value.

**STATE-ASSESSED PROPERTIES**

In accordance with Article XIII, section 19 of the California Constitution, the BOE assesses certain public utilities and other specified properties and allocates the assessed values among the counties where the properties are physically located.

State-assessed properties include:

- Pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties.
- Property (except franchises) owned or used by regulated railway, telegraph, or telephone companies; railroad car companies operating on railways in the state; and companies transmitting or selling gas or electricity.

**PRIVATE RAILROAD CAR TAX**

Private railcar owners pay the Private Railroad Car Tax on railcars operated in California. The Private Railroad Car tax is an in-lieu property tax on railroad cars owned by non-railroad companies and operated upon California railroads. Railroad company-owned cars are included in the unitary value of railroads adopted by the Board each May. The tax paid is based on values established by the Board and the number of days the cars were physically in the state.

**ALCOHOLIC BEVERAGE TAX**

The Alcoholic Beverage Tax is a per-gallon excise tax collected on the sale, distribution, or importation of alcoholic beverages in California. Revenues from the tax are deposited into the Alcohol Beverage Control Fund and are withdrawn for use by the state’s General Fund or used to pay refunds under this program.

As part of an interagency agreement, the California Department of Tax and Fee Administration (CDTFA) collects the tax and administers the program on behalf of the BOE. The BOE hears all appeals for claims for refund and petitions for redetermination denials.
TAX ON INSURERS

The Tax on Insurers program is jointly administered by the BOE, the California Department of Insurance (CDI), and the State Controller’s Office (SCO).

Insurance companies that have received authority from the CDI to transact insurance business in California are called “admitted insurers” and may be subject to as many as three insurance taxes in California.

All insurance companies are subject to a tax on gross premiums. In addition, one of the schedules in the gross premiums tax return is used for the computation of retaliatory tax, which is the second tax that an insurance company may owe. A retaliatory tax is owed when an out-of-state insurance company’s domicile state (home state) imposes higher taxes on a California-domiciled insurer for the same business. The third insurance tax on insurance companies is the ocean marine tax. Surplus Line Brokers, who are licensed brokers that sell policies for non-admitted (non-licensed) insurance companies, also pay a tax.

As part of an interagency agreement with the BOE, CDTFA issues deficiency assessments, refunds, and evaluate appeals on behalf of the BOE. The BOE hears all appeals for claims for refund and petitions for redetermination denials.

GOVERNANCE

The Board consists of five Members who serve concurrent four-year terms. One Member is elected from each of California’s four equalization districts. The State Controller, elected at large, serves as the Board’s fifth Member. Each of the four elected Board Members took office in January 2015 and represents approximately 9.5 million constituents in their respective districts.

The BOE’s Executive Director, appointed by the Board Members, is responsible for the employees and carrying out the BOE’s mission, goals, and directives.
RESPONSIBILITIES

The primary responsibilities of the BOE are to:

- Administer agency programs.
- Act as an appellate body for the review of property tax determinations.
- Adopt rules and regulations clarifying the laws it administers.
- Determine the assessed value of railroads and specified privately-held public utilities, including gas, electric, and telephone companies.
- Oversee the property tax assessment practices of county assessors.
- Assess and collect the Private Railroad Car Tax.
- Hears all appeals for claims for refund and petitions for redetermination for the Alcoholic Beverage Tax and the Tax on Insurers.

In carrying out these responsibilities, the BOE:

- Prescribes Property Tax Rules and issues advice to guide property owners, county assessors, and county assessment appeals boards.
- Considers appeals from taxpayers’ on state-assessed property values.
- Considers appeals from local governments of assessments made by county assessors on lands, water rights, and certain improvements on properties owned by the local governments, but located outside their boundaries.
- Develops and adopts capitalization rates to be used in valuing state-assessed utilities.
- Classifies unitary and nonunitary properties of public utilities and determines the property values of each assessee for local property taxation.

MEETINGS

Monthly public Board meetings offer taxpayers and other interested parties the opportunity to participate in the formulation of rules and regulations adopted by the Board and to interact with the Members as they carry out their official duties.

Each year, the Board also holds Taxpayers’ Bill of Rights hearings that allow taxpayers to make comments and suggestions regarding BOE-administered laws and programs.
PROPERTY TAX REVENUES

The BOE oversees the assessment practices of the state’s 58 County Assessors, who are charged with establishing values for approximately 12.8 million assessments each year. Property taxes raised nearly $66.5 billion for local governments during FY 2017-18, an increase of 7.0 percent from the previous year’s total of $62.1 billion. County-assessed property values rose $372 billion during 2018 to reach $6.1 trillion for the 2018-19 roll year.

In 2018, the BOE set the values of state-assessed properties, primarily privately-owned public utilities and railroads, at $110 billion for the 2018 roll. This was a $4.4 billion increase from FY 2017-18 values.

GENERAL PROPERTY TAXES

The BOE assesses some public utility and other specified properties. Revenues allocated to California counties produced an estimated $1.57 billion in local property tax revenues for the state’s 58 counties in FY 2018-19.

The BOE develops property tax assessment policies and informational materials to guide County Assessors and local assessment appeals boards. In FY 2017-18, BOE issued 12 Assessment Practices Survey reports of local assessor’s offices. The BOE also provided several services to the County Assessors and the public, including issuing 84 letters to the assessors, reviewing 2,414 exemption certificate claims, and issuing 794 property tax exemption certificates. Our Legal Entity Ownership Program discovered 1,556 changes in control and ownership, resulting in the reassessment of 14,651 parcels owned by the entities.
# REVENUE

## 2017-18 GENERAL PROPERTY TAX REVENUE

<table>
<thead>
<tr>
<th></th>
<th>FY 2017-18</th>
<th>FY 2016-17</th>
<th>Change from 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Purposes</td>
<td>$35,848,367,000</td>
<td>$33,432,430,000</td>
<td>7.2%</td>
</tr>
<tr>
<td>Counties</td>
<td>$9,504,095,000</td>
<td>$8,922,881,000</td>
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</tr>
<tr>
<td>Cities</td>
<td>$8,224,310,000</td>
<td>$7,726,701,000</td>
<td>6.4%</td>
</tr>
<tr>
<td>Other</td>
<td>$12,913,729,000</td>
<td>$12,037,439,000</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$66,490,501,000</strong></td>
<td><strong>$62,119,451,000</strong></td>
<td><strong>7.0%</strong></td>
</tr>
</tbody>
</table>

### FISCAL YEAR 2017-18
- School Purposes 54%
- Counties 14%
- Cities 12%
- Other 20%
PRIVATE RAILROAD CAR TAX

Private railcar owners pay the private railroad car tax on railcars operated in California. For FY 2018-19, the Board-adopted assessed value for private railroad cars totaled $865.5 million. The total assessed value reflects the application of a 60.73 percent assessment ratio as required by the Federal Railroad Revitalization and Regulatory Reform Act. The estimated private railroad car tax revenue for the state’s General Fund during FY 2018-19 is $9.9 million.

ALCOHOLIC BEVERAGE TAX

For FY 2017-18, alcoholic beverage tax revenues totaled $349.6 million, a 4.0 percent decrease from $364.1 million in 2016-17.

TAX ON INSURERS

For FY 2017-18, insurance tax revenue levied against insurance companies in lieu of most other California taxes, totaled $2.3 billion.
TAXPAYERS’ RIGHTS ADVOCATE ASSISTANCE

The Taxpayers’ Rights Advocate (TRA) Office conducted work on approximately 250 new cases in FY 2017-18, all relating to property taxes.

The TRA Office receives contacts from taxpayers and others who are either seeking general information about a tax program or the application of tax law, or who have not yet attempted to resolve their disagreements with local counties through normal channels. Some callers have questions or concerns that need to be addressed by another state agency such as the CDTFA or Franchise Tax Board (FTB). The TRA Office staff respond by directing the caller to the appropriate BOE section, website resource, county office, or to the appropriate state agency, with an invitation to call again if the caller is unsuccessful in contacting the office to which they were referred.

Although primary contact is with individual taxpayers, cases also originate from contact with tax agents, attorneys, and government officials such as assessors, tax collectors, recorders, auditor-controllers, county supervisors, Board Members, and Legislators.

Most property tax cases are resolved in conjunction with local county assessors, tax collectors, and assessment appeals board clerks. Multiple offices are often involved in the resolution of taxpayers’ cases.

Please visit www.boe.ca.gov for more information on the TRA Office and to view the TRA Annual Report.
APPEALS PROCESS

The BOE plays a significant role as the appellate body for the review of property tax determinations. Our Board Members hear appeals from taxpayers regarding state-assessed property values, as well as, the Alcoholic Beverage Tax and the Tax on Insurers.

Although most cases are resolved at the department level, the Board Members may hear appeals from taxpayers who disagree with decisions regarding the taxes they owe.

In FY 2017-18, 23 petitions were filed by the state-assessed public utilities, and all of those were successful resolved without needing to elevate it to the Board.
CHANGING LEGISLATION

The following is a list of FY 2017-18 legislation that impacted programs administered by the BOE. All bills became effective January 1, 2019, unless otherwise specified.

PROPERTY TAX

AB 1817 (Committee on Budget), Chapter 37, effective June 27, 2018.

Among others, amends section 15600 of the Government Code; and amends sections 214, 215.1, 254.5, 254.6, 480.1, 480.2, and adds section 95.50 to the Revenue and Taxation Code.

State Board of Equalization. Authorizes the CDTFA and the BOE to delegate, share, and provide assistance for, or transfer between themselves, administrative responsibilities for tax and fee programs within the CDTFA’s and the BOE’s respective duties, powers, and responsibilities pursuant to an agreement. Transfers authority to administer the welfare exemption, the veterans’ organization exemption, change in control and change in ownership of a legal entity, and the Tax-Rate Area System and related provisions from the CDTFA to the BOE.

State Supplementation for County Assessors Program. Establishes this program under similar terms and conditions like the State-County Assessors’ Partnership Agreement Program. Requires counties selected for participation to match program funds apportioned to that county assessor’s office at the rate of $1 for every $2 in program funds that the county assessor’s office receives. Requires each participating county assessor’s office to report specified information while the program is operative.

AB 1900 (Brough), Chapter 382: Capital Investment Incentive Program.

Amends section 51298.5 of the Government Code.

Extends until January 1, 2024, the program that authorizes local governments to make payments equivalent to certain property taxes paid above a specified threshold to attract new or expanding specified businesses.
CHANGING LEGISLATION

AB 1943 (Waldron), Chapter 254, effective September 5, 2018: Manufactured Home Installation on Permanent Foundation.

*Amends section 18551 of the Health and Safety Code.*

For purposes of a resident-owned mobilehome park, provides that a registered owner of a manufactured home who owns an interest in the entity that owns the park may submit written evidence of that owner’s resident ownership in that park to comply with the requirement that the owner of the manufactured home owns, has title to, or is purchasing the real property where the manufactured home is to be attached.

AB 2425 (Berman), Chapter 968: Exchange of Records.

*Amends sections 408, 441, and 470 of the Revenue and Taxation Code.*

Clarifies that, upon request, the assessor or the assessee needs to provide information in an electronic format only if the information, documents, or records are available in electronic format or have been previously digitized. Provides that, upon request, information, documents, or records must be sent within a reasonable time period. Provides double-jointed language for SB 1172 so the provisions of SB 1172 are not chaptered out.

AB 2663 (Friedman), Chapter 919, effective September 29, 2018: Change in Ownership Exclusion – Local Registered Domestic Partners.

*Amends section 62 of the Revenue and Taxation Code.*

Requires assessors to reverse any transfer between local registered domestic partners that occurred between January 1, 2000, and June 26, 2018, if a claim is filed with the assessor by June 30, 2022. Provides prospective relief only. Authorizes the county to charge a filing fee to cover actual costs related to the filing of such claims.

**Change in Ownership Exclusion – Disabled Child/Ward Exclusion.**

Makes a nonsubstantive change to section 62(n) for the 1984-85 assessment year.
AB 2746 (E. Garcia), Chapter 284: Tax-Defaulted Property Sales.
Amends section 3707 of the Revenue and Taxation Code.

Specifies that the commencement of the tax sale constitutes the actual sale date, regardless of the date of the conclusion of the auction.

AB 3122 (Gallagher), Chapter 149: Disaster Relief Deferral.
Amends section 194.1 of the Revenue and Taxation Code.

Clarifies that when a property owner has filed a claim for disaster relief and deferral of the next property tax bill installment, but the real property is not eligible for disaster relief, the property tax bill must be paid on the later of (1) either December 10 for the first installment or April 10 for the second installment, or (2) within 30 days of the later of the date of mailing or postmark date on the county assessor’s notification of ineligibility.

SB 558 (Glazer), Chapter 1: New Construction Exclusion – Rain Water Capture System.
Adds section 74.8 to the Revenue and Taxation Code.

Excludes from assessment the construction or addition of a rain water capture system. Specifies that a “rain water capture system” is a facility designed to capture, retain, and store rain water flowing off a building rooftop or other manmade aboveground hard surface for subsequent onsite use. Applies to construction completed between January 1, 2019 and January 1, 2029. Provides that the exclusion applies to an initial purchaser of a new building as long as the owner-builder did not receive this exclusion, the new building was purchased prior to that building becoming subject to reassessment to the owner-builder, and a form is filed with the county assessor. Implements Proposition 72, which was approved by the voters on June 5, 2018.
SB 1115 (Hill), Chapter 694: Welfare Exemption Limitation.

*Amends section 214 of, and adds section 214.19 to, the Revenue and Taxation Code.*

Beginning with the 2019 lien date, increases the $10 million limitation to $20 million. Requires nonprofit organizations subject to this limitation to provide additional information with their annual welfare exemption claim. Also authorizes the cancellation of any outstanding tax, interest, or penalty between $10 million and $20 million levied or imposed on these organizations from January 1, 2017 to January 1, 2019, provided they were levied or imposed because of the exemption cap.

SB 1172 (Beall), Chapter 790: Assessor’s Records.

*Among others, amends section 408 of the Revenue and Taxation Code.*

Allows an assessor to disclose property information, furnish abstracts, or permit access to records upon request by the High-Speed Rail Authority. Requires the High-Speed Rail Authority to reimburse the assessor for any costs associated with the request.

SB 1498 (Committee on Governance and Finance), Chapter 467: Audit Requirements.

*Among others, amends section 469 of the Revenue and Taxation Code.*

Commencing with the four-year period beginning with the 2019-20 fiscal year, adds an alternative manner for the assessor to satisfy the significant number of audit requirements.


Proposal to amend section 2 of Article XIII A of the California Constitution. Excludes from assessment the construction or addition of a rain water capture system.
ALCOHOLIC BEVERAGE TAX

AB 1217 (Santiago), Chapter 474: Alcohol: Public Premises–Historic Cemeteries.
Clarifies what is not considered “public premises” for purposes of the alcoholic beverage tax and adds that “public premises” does not include certain licensed cemeteries.

AB 3264 (Government Organization Committee), Chapter 727: Alcohol: Licensees.
Allows a distilled spirits wholesaler and a craft distiller to instruct or conduct courses and the courses may include instruction on related terminology and the methods of handling those beverages for licensees and their employees.

SB 973 (Dodd), Chapter 689: Alcohol: Annual License Fee Surcharge.
Increases surcharge from $5 to $10. Authorizes a distilled spirits manufacturer to provide consumers free or discounted rides for furthering public safety and prohibits the distilled spirits manufacturer from conditioning a free or discounted ride upon purchasing an alcoholic beverage.

AB 1164 (Skinner), Chapter 695: Alcohol: Craft Distillers.
Increases the maximum amount of distilled spirits that a craft distiller is permitted to manufacture to a specified number of gallons. Prohibits the Department of Alcoholic Beverage Control from issuing a craft distiller’s license to any person, officer, director, employee, or agent, or any person who is affiliated with a person, that manufactures or has manufactured for it more than 150,000 gallons of distilled spirits per year, excluding brandy. Repeals certain provisions relating to the craft distiller license and spirits tasting events.

SB 1283 (Bradford), Chapter 736: Alcohol: Brewpub-Restaurant Licensees – Beer Sales.
Revises definition of brewpub-restaurant license to require that the licensed premises have a minimum 7-barrel commercial brewing system located permanently onsite. Increases minimum amount to be manufactured by licensee to 200 barrels.
SB 1501 (Veterans Affairs Committee), Chapter 118: Alcohol: Military Tax Exemption.
Changes enlisted “men” to enlisted “persons.”

SB 1507 (Governance and Finance Committee), Chapter 181: Alcohol: Sales and Use and Special Tax Programs – TRA Authority to Release Funds.
Changes BOE to CDTFA. Clarifies that “Board” is BOE.
COURT CASES

CALIFORNIA APPELLATE COURT DECISIONS IN FISCAL YEAR 2017-18

*Luz Solar Partners Ltd., Ill et al., v. San Bernardino County (2017) 15 Cal.App.5th 962*

The Court of Appeal held that the Board of Equalization correctly interpreted applicable law in setting forth the method of assessing the value of solar properties in Letters to Assessors 2009/024 (Decline in Value: Excluded New Construction) and 2012/053 (Guidelines for Active Solar Energy Systems New Construction Exclusion). Pursuant to section 51, the assessor is to base the tax assessment on the lesser of the solar property’s factored base year value (that is, on nonsolar equipment only under section 73) or the solar property’s current full cash value (that is, both nonsolar and solar equipment). The appropriate appraisal unit includes both the nonsolar and solar equipment even though the solar equipment remains exempt from taxation under section 73.

*JetSuite, Inc. v. County of Los Angeles (2017) 16 Cal.App.5th 10*

The Court of Appeal held there was substantial evidence to support a finding that JetSuite did not show that any other state acquired situs over JetSuite’s six jets, which operated as unscheduled air taxis offering on-demand flights in 42 states and six countries. The “single landing” situs rule created by section 1161, subdivision (b), applies, by its plain language, only to fractionally owned aircraft. The fact that an aircraft touches down in another state, without more, does not mean that the other state has acquired tax situs over the aircraft under the traditional due process test for situs such that California may no longer tax the full value of the aircraft.

After winning in the trial court on the merits of a valuation dispute, Land Partners, LLC sought recovery of attorney fees under Revenue and Taxation Code sections 5152 and 538. The trial court denied the attorney fees award, interpreting section 5152 as requiring Land Partners, LLC to show that the assessor failed to apply a particular law, rule, or regulation because the assessor subjectively believed it was unconstitutional or invalid. The trial court expressly declined to make the necessary finding. Instead, it concluded that the assessor “just applied [the law] wrongly.” The appellate court affirmed the lower court’s decision.
HISTORY OF THE CALIFORNIA STATE BOARD OF EQUALIZATION

Created in 1879 by a constitutional amendment, the California State Board of Equalization (BOE) was initially responsible for ensuring that county property tax assessment practices were equal and uniform throughout California.

The BOE began to levy four new taxes, including insurance and corporate franchise taxes in 1911, to produce revenue for services throughout our state.

The BOE assumed the responsibility for administering the new sales tax in 1933, because of the tremendous drop in property tax revenues caused by the Great Depression, and began collecting the new use tax in 1935. Over the years, the BOE was given the responsibility to administer various special taxes and fees in addition to the sales tax.

Until July 1, 2017, the BOE administered various tax and fee programs, including the sales and use tax; adopted rules and regulations to clarify tax laws; acted as an appellate body for the review of property, business, and income tax assessments; assessed and allocated the property values of railroads and specified utilities and businesses; and oversaw the property tax assessment practices of all 58 county assessors.

On July 1, 2017, Assembly Bill 102 (Stats. 2017, Chapter 16) separated the BOE into three agencies: the California State Board of Equalization, the California Department of Tax and Fee Administration, and the Office of Tax Appeals. The BOE handles the duties assigned to it by the California Constitution, namely the assessment and allocation of the property values of railroads and specified utilities and businesses, and the oversight of the property tax assessment practices of all 58 county assessors. The BOE also administers the state’s alcoholic beverage and insurance tax programs.
STATISTICAL INDEX

The BOE Annual Report and statistical data are available online at www.boe.ca.gov.

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• Assessed Value of State-Assessed Property Subject to General Property Taxes, by Class of Property and by County
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• Net State- and County-Assessed Value of Property Subject to General Property Taxes on the Secured and Unsecured Rolls, by County
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• Assessed Value of Property Assessed by the State Board of Equalization, by Type of Company
• Assessed Value of Property Assessed by the State Board of Equalization and Subject to Local Taxation, by Company
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• General Property Tax Dollar, by County
• Assessed Value of Private Railroad Cars Assessed by the State Board of Equalization and Subject to Exclusive State Taxation, by Company
• Private Railroad Car Tax Assessments, Tax Rates, and Tax Levies
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ALCOHOLIC BEVERAGE TAX
  • Beer, Wine, and Distilled Spirits Excise Tax Collections
  • Apparent Consumption of Beer, Wines, and Distilled Spirits, by Fiscal Year
  • Per Capita Consumption of Beer, Wines, and Distilled Spirits, by Fiscal Year

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  • Taxable Insurance Premiums and Total Taxes Assessed by Company
  • Summary of Insurance Taxes Assessed Against Companies Authorized to Do Business in California, by Type of Insurer
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