



**2019-2020**

CALIFORNIA STATE BOARD OF EQUALIZATION

**ANNUAL  
REPORT**

The bottom half of the cover features a photograph of a rugged, rocky coastline. The ocean is a deep blue-green, and white waves are crashing against the dark, jagged rocks. The foreground shows a rocky shore with some low-lying, colorful vegetation. A dark blue rectangular box is overlaid on the right side of the image, containing the text 'ANNUAL REPORT' in large, white, bold, sans-serif capital letters.

# LETTER FROM THE EXECUTIVE DIRECTOR



The Honorable Gavin Newsom  
Governor of California  
April 2021

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, 2020.

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 over 13 million assessments each year. In FY 2019-20, the net statewide assessed value was \$6.8 trillion, resulting in \$75.4 billion of property tax levies. Those property tax levies contributed \$40.5 billion to schools and \$34.9 billion to local government.

In 2020, the BOE set the values of state-assessed properties, primarily privately-owned public utilities and railroads, at \$119.7 billion for the 2020-21 roll. This was a \$9.2 billion increase from 2019-20 values. State-assessed properties produced \$1.88 billion in local property tax revenues for the state's 58 counties in 2020-21.

The BOE is also responsible for administering the Alcoholic Beverage Tax Program, which produced \$369 million, and the Tax on Insurers Program, which added \$2.6 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

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# CALIFORNIA STATE BOARD OF EQUALIZATION



**TED GAINES**  
FIRST DISTRICT,  
SACRAMENTO



**MALIA M. COHEN**  
SECOND DISTRICT,  
SAN FRANCISCO



**ANTONIO VAZQUEZ**  
CHAIRMAN, THIRD DISTRICT,  
SANTA MONICA



**MIKE SCHAEFER**  
VICE CHAIR, FOURTH DISTRICT,  
SAN DIEGO



**BETTY T. YEE**  
STATE CONTROLLER

## BOARD MEMBERS

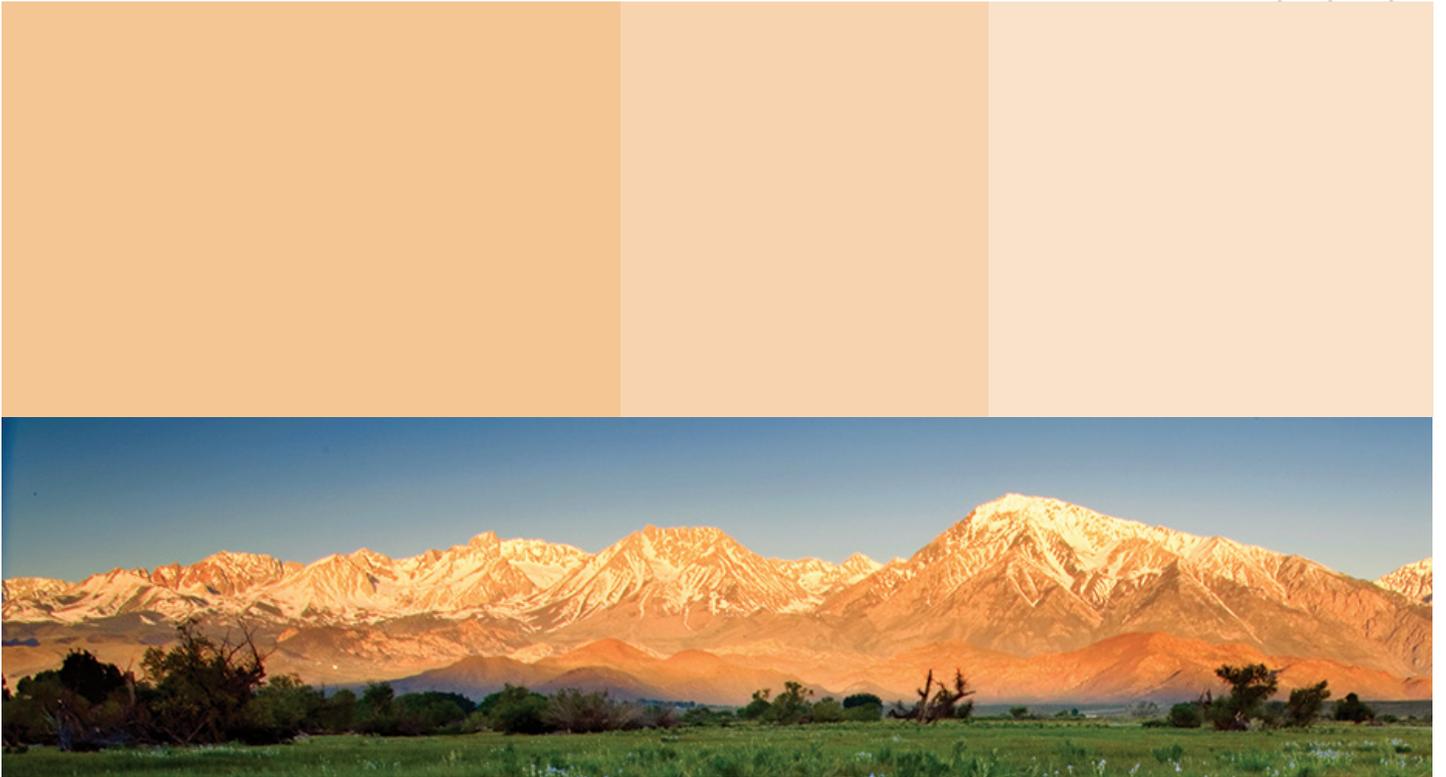
Created in 1879 by a constitutional amendment, the California State Board of Equalization (BOE) was initially responsible for ensuring that county property tax assessment practices are equal and uniform throughout California.

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 FY 2019-20. The elected Board is comprised of Board Members Ted Gaines, First District; Malia M. Cohen, Second District; Antonio Vazquez, Third District; Mike Schaefer, Fourth District; and Betty T. Yee, State Controller. This Board is committed to fulfilling its constitutional duties and contributing to California's success.



# MISSION AND VISION



## MISSION

Our mission is to serve Californians through fair, effective, and efficient tax administration in support of state and local governments.

## VISION

To rebuild, revitalize, and modernize the BOE, to enrich its employees, and strengthen its organizational capabilities to deliver gold-standard services.





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# PROFILE OF THE BOE

## BOE PROGRAMS

The **BOE** oversees the assessment practices of the state's 58 county assessors, who are charged with establishing values for over 13 million assessments each year.

The **BOE** is additionally responsible for:

- Assessing the property of regulated railroads and specific public utilities.
- Assessing and collecting the private railroad car tax.
- Assessing taxes on insurers.
- Assessing and collecting 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 county 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. This is the only property tax administered and collected by 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 (nonlicensed) insurance companies, also pay a tax.

As part of an interagency agreement with the BOE, CDTFA issues deficiency assessments, refunds, and evaluates 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 2019, 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.
- Hear 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 publishes 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.

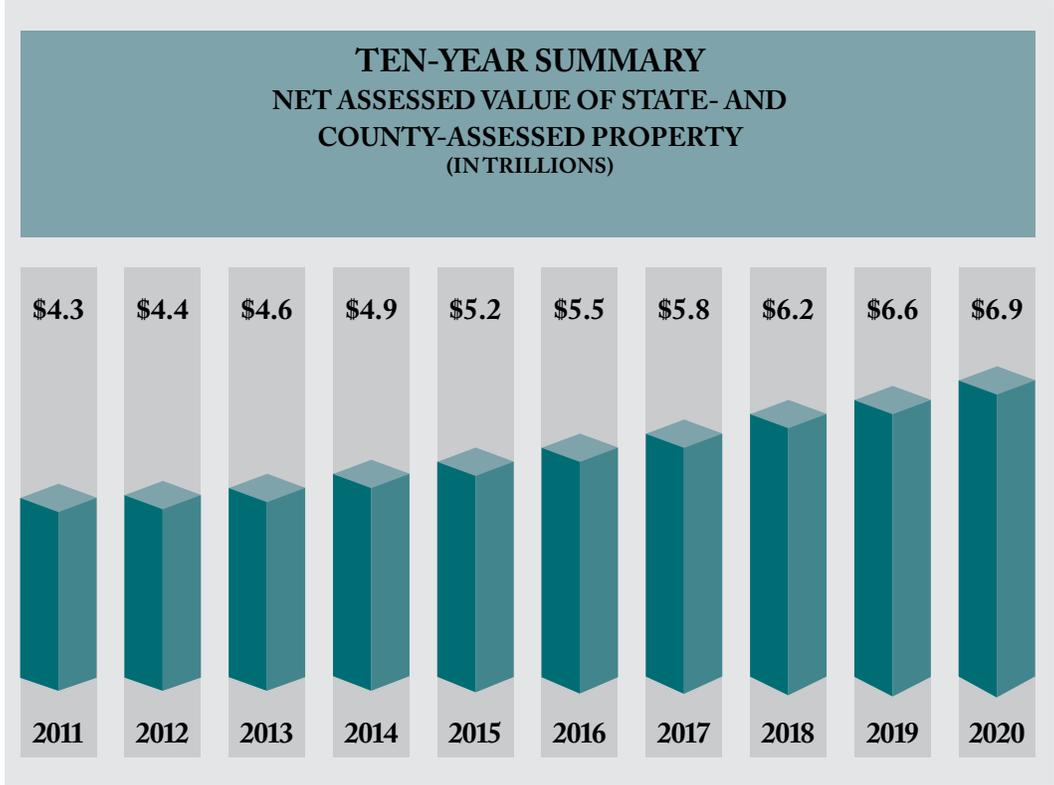
Each year, the Board also holds a Taxpayers' Bill of Rights hearing that allows taxpayers to make comments on matters identified in the Taxpayers' Rights Advocate's Annual Report or BOE-administered laws and programs.





# STATE- AND COUNTY- ASSESSED VALUES

The BOE oversees the assessment practices of the state’s 58 county assessors, who are charged with establishing values for over 13 million assessments each year. Assessed value net of all exemptions for 2020-21 was \$6.9 trillion, which includes \$6.8 trillion in county-assessed properties and \$119.7 billion in state-assessed properties.



## EXEMPTIONS

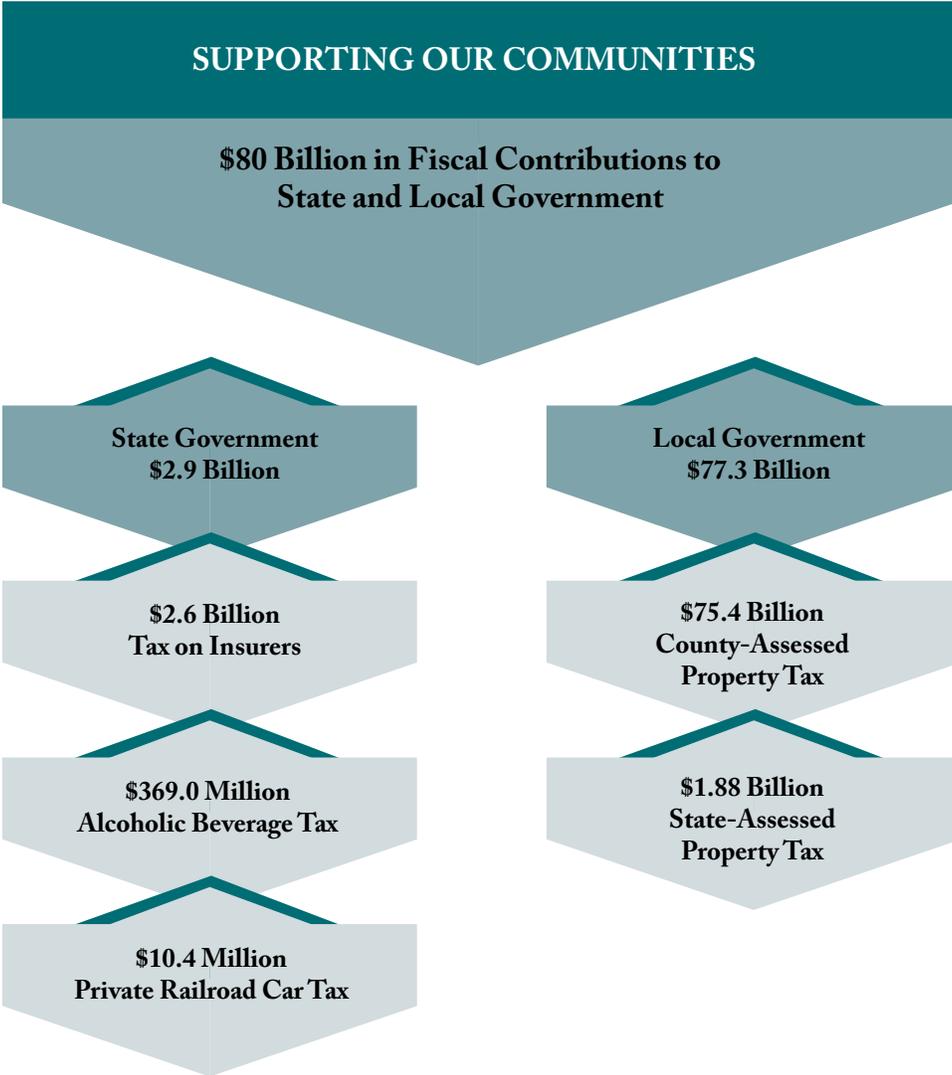
Several exemptions are available to qualifying nonprofits that own property, including various charitable organizations and private and nonprofit colleges. The homeowners' exemption typically provides a \$70 reduction in property taxes for owner-occupied homes.

QUALIFYING EXEMPTIONS 2020-21	
EXEMPTION TYPE	EXEMPTION VALUE
Charitable Nonprofit	\$129,704,494,634
Hospitals	\$38,754,860,405
Homeowners' Exemption*	\$34,238,605,418
Nonprofit Colleges	\$33,637,226,713
Other Exemptions	\$25,666,951,161
Religious	\$20,302,792,087
Disabled Veterans	\$8,112,712,643
Private Schools	\$4,002,983,646
Churches	\$2,952,912,433
Low-Valued Property	\$98,979,104
<b>TOTAL</b>	<b>\$297,472,518,247</b>

\*The Homeowners' Exemption value is reimbursed by the state.

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





# REVENUE

## 2019-20 GENERAL COUNTY PROPERTY TAX REVENUE

	FY 2019-20	FY 2018-19	CHANGE FROM 2018-19
School Purposes	\$40,545,386,000	\$38,072,957,000	6.5%
Counties	\$10,704,921,000	\$10,090,787,000	6.1%
Cities	\$9,446,338,000	\$8,871,902,000	6.5%
Other	\$14,699,219,000	\$13,746,945,000	6.9%
<b>TOTAL</b>	<b>\$75,395,863,000</b>	<b>\$70,782,591,000</b>	<b>6.5%</b>

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



## WHERE YOUR COUNTY PROPERTY TAX DOLLAR GOES

All Californians benefit from property tax revenues. Property tax is allocated among local governments, with schools getting more than half the revenues.



## REVENUE SUMMARY

	PRIOR YEAR	CURRENT YEAR	% CHANGE	GENERAL FUND
County-Assessed Property Tax	\$70,800,000,000	\$75,400,000,000	6.5%	No
Tax on Insurers	\$2,400,000,000	\$2,600,000,000	8.3%	Yes
State-Assessed Property Tax	\$1,670,000,000	\$1,876,000,000	12.3%	No
Alcoholic Beverage Tax	\$378,600,000	\$369,000,000	-2.5%	Yes
Private Railroad Car Tax	\$10,500,000	\$10,400,000	-1.0%	Yes
<b>TOTAL</b>	<b>\$75,259,100,000</b>	<b>\$80,255,400,000</b>	<b>6.6%</b>	



# TAXPAYER ASSISTANCE

## TAXPAYERS' RIGHTS ADVOCATE ASSISTANCE

The Taxpayers' Rights Advocate (TRA) Office conducted work on approximately 250 new cases in FY 2019-20, all relating to property taxes.

The TRA Office receives contacts from taxpayers and others who are either seeking assistance with a problem or a disagreement they have in the assessment and collection of property taxes, or a concern with a tax program administered by our agency. Generally, the TRA Office assists taxpayers who have been unable to resolve a matter through normal channels, and seek confirmation that they were treated fairly under the law. Some callers have questions or concerns that need to be addressed by another state agency, such as the CDTFA, Franchise Tax Board (FTB), a county agency. The TRA Office staff responds by directing the caller to the appropriate state agency or local county agency, and provides website resources.

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

Most property tax cases are resolved in conjunction with local county assessors, tax collectors, and assessment appeals board clerks. Depending on the nature of the problem, multiple offices can be involved in the resolution of taxpayers' cases.

Please visit [www.boe.ca.gov](http://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 2019-20, 16 petitions were filed by the state-assessed public utilities, and 13 of those were successfully resolved without needing to be adjudicated by the Board.





# CHANGING LEGISLATION

The following is a list of 2020 legislation that impacted programs administered by the BOE. All bills became effective January 1, 2021, unless otherwise specified.

## PROPERTY TAX

### **AB 107 (Budget Committee), Chapter 264, effective September 29, 2020**

*Amends section 1604 of the Revenue and Taxation Code and adds sections 1616, 1752.4 to the Revenue and Taxation Code.*

For timely filed appeals whose 2-year decision deadline occurs during the period beginning March 4, 2020, and March 31, 2021, extends the 2-year decision period to March 31, 2021. Provides that existing law does not prohibit remote hearings. If a County Board of Supervisors (BOS) enacts any rules and procedures, it is required that remote hearings be compliant with those rules and procedures.

### **AB 499 (Mayer), Chapter 155**

*Amends section 11019.7 of the Government Code.*

Prohibits a state agency from sending any outgoing U.S. Mail that contains an individual's Social Security Number (SSN) unless the number is truncated to its last four digits or in specified circumstances, including when federal law requires inclusion of the SSN. Requires each state agency that mails an individual's SSN to that individual, on or before September 1, 2021, to report to the Legislature when and why it mails documents that contain SSNs. Provides that such reports are confidential and prohibits public disclosure.

### **AB 2013 (Irwin), Chapter 124**

*Adds section 70.5 to the Revenue and Taxation Code.*

Adds exclusion for comparable reconstruction of substantially damaged/destroyed property that is located on the same site. Provides that reconstruction is comparable if it is similar in size (120 percent of market value, not physical size), utility, and function. Applies to real property damaged or destroyed on or after January 1, 2017.

### **AB 3373 (Revenue and Tax Committee), Chapter 57**

*Amends section 1621 of the Revenue and Taxation Code.*

Deletes maximum number of Assessment Appeals Boards (AABs) and instead allows the county board of supervisors to create as many AABs for the county as deemed necessary.

### **ACA 11 (Mullin), Resolution, Chapter 31, effective upon voter approval**

*Amendment to the Constitution of the State, adds sections 2.1, 2.2, 2.3 to Article XIII A.*

**Parent-Child and Grandparent-Grandchild Exclusion.** Replaces existing exclusion with new exclusion for a transfer of a family home and adds a value test. Provides that “family home” includes a family farm, as defined. Requires transferee to file a Homeowners’ Exemption or Disabled Veterans Exemption claim within 1 year of transfer. Eliminates exclusion for any other type of property.

**Base Year Value Transfer – Over 55/Disabled/Disaster Victims.** Allows homeowner who is over 55, disabled, or a victim of a wildfire or natural disaster to transfer the base year value to a new home located anywhere in CA and of any value. For home of greater value, requires difference in full cash value be added to Factored Base Year Value (FBYV). Allows over 55/disabled to transfer Base Year Value (BYV) three times.



### **SB 300 (Umberg), Chapter 26, effective June 30, 2020**

*An act related to elections.*

Calls a special election to be consolidated with the November 3, 2020, statewide general election for ACA 4, 5, 6, 11, and 25, if passed by the Legislature on or before July 1, 2020.

### **SB 350 (Hill), Chapter 27**

*Adds sections 222.5, 713, 3400, 3440 to the Public Utilities Code.*

Authorizes the Governor to incorporate Golden State Energy, a nonprofit public benefit corporation, for the purpose of owning, controlling, operating, or managing gas services for its ratepayers. Provides that property used exclusively by Golden State Energy is not exempt from taxation under CA Const. Article XIII, sections 4(b) and 5, and Revenue and Taxation Code section 214.

### **SB 1371 (Judiciary Committee), Chapter 370**

*Amends sections 214, 4675 of the Revenue and Taxation Code.*

Makes technical, non-substantial changes.

### **SB 1473 (Committee on Governance and Finance), Chapter 371**

*Amends sections 15643, 15645, 15646 of the Government Code and sections 214.18, 439.2 of the Revenue and Taxation Code.*

- **County Surveys.** Extends existing survey cycle until January 1, 2026. Requires the BOE to issue the final survey report within 12 months. Requires copies of final survey report that are filed with specified entities to include addendum.
- **Welfare Exemption. Community Land Trusts.** Corrects erroneous cross-reference. Requires a contract be an enforceable and verifiable agreement with a public agency, a recorded deed restriction, or other legal document that restricts the project's usage and imposes specified affordable rent requirements.
- **Historical Property Interest Component.** Requires the component be determined based on the yield rate equal to the effective average interest rate on conventional mortgages as determined by the Federal Home Loan Mortgage Corporation as of September 1, 2020.

## ALCOHOLIC BEVERAGE TAX

### **AB 2459 (Bigelow), Chapter 53:**

#### **Alcoholic Beverage License – Mariposa and Napa Counties**

Authorizes Department of Alcoholic Beverage Control (ABC) to issue up to 10 new original on-sale general licenses for bona fide public eating places in Mariposa County that have a seating capacity for 50 or more diners, not to exceed 5 per year. Prohibits transferring the new licenses out of the county. Prohibits selling or transferring the new licenses for a price greater than the original fee paid by the seller/transferor. Authorizes ABC to issue up to 10 new original on-sale general licenses for bona fide public eating places in Napa County that have a seating capacity for 25 or more diners, not to exceed 5 per year. Allows ABC to designate specified existing on-sale general licenses for special use.

### **SB 432 (Nielsen), Chapter 178: Distilled Spirits Instruction**

Additionally, authorizes rectifiers and brandy manufacturers to instruct, or to conduct courses of instruction for, licensees and their employees on the subject of distilled spirits and to furnish distilled spirits and equipment, materials, and utensils that may be required for use in connection with the instruction or courses of instruction.

### **SB 918 (Committee on Governmental Organization), Chapter 362: Special Nonprofit Sales License**

Changes definition of nonprofit mutual benefit corporation from Revenue and Taxation Code reference to Corporations Code reference. Changes label requirements for wine bottled in Mendocino County as specified.



## TAX ON INSURERS

### **AB 83 (Budget Committee), Chapter 15: Budget Trailer Bill – Housing**

Prior to allocation of additional amount for 2021, requires CA Tax Credit Allocation Committee and CA Debt Limit Allocation Committee to adopt regulations, rules, or guidelines to align the programs of both committees, as specified. Prohibits CA Debt Limit Allocation Committee from accepting applications for 2021 for bond allocations for an eligible project prior to issuing, reviewing, and publishing a new tax-exempt private activity bond demand survey. Requires a new allocation methodology be implemented to increase production and containing costs, including a scoring system that maximizes the efficient use of public subsidy and benefit created through low-income housing tax credit programs, as specified.

### **AB 85 (Budget Committee), Chapter 8: Budget Trailer Bill - States Taxes and Chargers**

Provides that, for 2020-2022, the total amount of all those insurance tax credits otherwise allowable, including any credit amount allowed to be carried over, may not reduce the annual tax by more than \$5 million for a given year.





# COURT CASES

## CALIFORNIA APPELLATE COURT DECISIONS IN FY 2019-20

### ***Church v. San Mateo County Assessment Appeals Board* (2020) 52 Cal. App.5th 310. [6.26.2020]**

Appellate court held that trial court should have valued the full cost of each piece of equipment, rather than its own standard of a “finished state.” In addition, the criteria for capitalization of expenses under accounting rules are not determinative of treatment for property taxation.

### ***Los Angeles Leadership Academy, Inc. v. Prang* (2020) 46 Cal.App.5th 270. [3.10.2020]**

The California Constitution expressly exempts public schools from having to pay taxes, and the courts have found public schools are impliedly exempt from having to pay special assessments. But there is no such thing as an implied exemption from taxation. The appellate court held that a charter school’s property was not exempt from property taxation as there is no legal support for treating charter schools as school districts for taxation purposes, nor was it impliedly exempted from special assessments.

### ***HGST, Inc. v. County of Santa Clara* (2020) 45 Cal.App.5th 934. [2.27.2020]**

Taxpayer contended that the Assessment Appeals Board (AAB) and trial court both erred by not applying the “purchase price presumption” under R&TC 110(b). Since the taxpayer did not provide a change in ownership statement, the purchase price presumption could not be applied, pursuant to R&TC 110(c), despite the provision of the underlying information in another manner.

Additionally, the appellate court held that the mere issuance of an escape assessment did not necessarily imply that the taxpayer failed to report its property accurately and could not solely be considered substantial evidence to support the imposition of interest under R&TC 531.4.

***Herpel v. County of Riverside (2020)***  
**45 Cal.App.5th 96. [2.10.2020]**

Lease and possessory interest holders in land owned in trust by the federal government for an Indian tribe or its members brought a class action suit against county, alleging that the county’s possessory interest tax was preempted by federal law. The Court of Appeal held that application of possessory interest tax did not violate federal law; leasing regulation providing that “subject only to applicable Federal law, the leasehold or possessory interest is not subject to any fee, tax, assessment, levy, or other charge imposed by any State or political subdivision of a State” did not preempt possessory interest tax; and the section of the Indian Reorganization Act of 1934 providing that “any lands or rights acquired pursuant to this Act” were to be exempt from state and local taxation did not apply.

***Tesoro Logistic Operations, LLC v. City of Rialto (2019)***  
**40 Cal.App.5th 798 [10.2.19]**

This case centers on Rialto’s Measure U, a ballot measure which imposed an “annual business tax” on any person involved with owning, operating, leasing, supplying, or providing wholesale liquid fuel storage tanks within Rialto. Plaintiffs brought suit claiming, amongst other things, that Measure U is an invalid property tax because it taxes their facilities’ liquid fuel storage capacity and not a valid business license tax because it is not based on the proportion of business activity or the amount of liquid fuel processing. The court reasoned that since the storage tanks were considered fixtures or improvements, the tanks were considered real property and because Measure U taxed the bare storage capacity of a facility’s storage tanks rather than its actual use of storing fluid, the Measure was a tax on real property. Since Measure U was a tax on real property, it violated Article XIII D of the California Constitution and was, thus, an invalid real property tax.





# STATISTICAL INDEX

The *BOE Annual Report* and statistical data are available online at [www.boe.ca.gov](http://www.boe.ca.gov).

## PROPERTY TAX

- Summary of Assessed Values of Property Subject to Local General Property Taxes, and Average Tax Rates
- Assessed Value of State- and County-Assessed Property Subject to General Property Taxes, inclusive of the Homeowners' Exemption, by Class of Property and by County
- Assessed Value of State-Assessed Property Subject to General Property Taxes, by Class of Property and by County
- Assessed Value of County-Assessed Property Subject to General Property Taxes, inclusive of the Homeowners' Exemption, 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
- Assessed Value of State- and County-Assessed Property Subject to General Property Taxes, inclusive of the Homeowners' Exemption, by Incorporated Cities
- 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
- General Property Tax Levies as Compiled for Computation of the Average Tax Rate
- 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

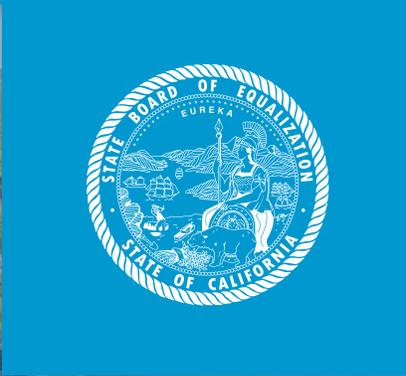
## ALCOHOLIC BEVERAGE TAX

- Beer, Wine, and Distilled Spirits Excise Tax Collections
- Apparent Consumption of Beer, Wine, and Distilled Spirits, by Fiscal Year
- Per Capita Consumption of Beer, Wine, and Distilled Spirits, by Fiscal Year

## TAX ON INSURERS

- Summary of Insurance Taxes Assessed Against Companies Authorized to do Business in California, by Type of Insurer
- Insurance Tax Assessments Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed





# CALIFORNIA STATE BOARD OF EQUALIZATION

PUBLICATION 306 (4-21)

