

# Statistical Appendix

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# ADMINISTRATION

**TABLE 1 - SUMMARY OF EXPENDITURES OF THE BOARD**  
**For the period July 1, 1997 to June 30, 1999**  
(In thousands of dollars)

Function 1	Expenditures	
	1997-98 2	1998-99 3
Personal Services .....	\$208,310	\$206,866
Operating Expenses and Equipment:		
General Expense .....	7,544	5,696
Printing .....	1,866	2,003
Communications .....	3,417	3,703
Postage .....	2,577	2,362
Insurance .....	86	86
Travel In-State .....	3,036	3,400
Travel Out-of-State .....	2,662	2,575
Training .....	395	424
Facilities Operations .....	23,757	21,164
Utilities .....	1,005	1,006
Consulting & Professional Services:		
Interdepartmental .....	11,317	7,704
External .....	8,856	11,338
Consolidated Data Center .....	5,678	12,695
Data Processing .....	4,557	3,220
Central Administrative Services .....	1,017	879
Equipment .....	950	907
Other Items of Expense .....	126	126
Totals, Operating Expenses and Equipment .....	\$78,846	\$79,288
Totals, Expenditures .....	\$287,156	\$286,154
Reimbursements .....	-86,757	-81,875
Special Funds .....	-23,920	-23,722
Net Expenditures (General Fund) .....	\$176,479	\$180,557

# ADMINISTRATION

**TABLE 2 - SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1988-89 TO 1998-99**  
(In thousands of dollars)

Revenue source 1	1988-89 2	1993-94 3	1997-98 4	1998-99 5
Local taxes on state-assessed properties <sup>a</sup> .....	\$760,006	\$745,293	\$754,382	\$761,224
Private car taxes .....	2,069	1,744	6,184	6,354
Fuel taxes and fees:				
Motor vehicle fuel license taxes <sup>b</sup> :				
Gasoline tax .....	1,187,103 <sup>r</sup>	2,320,234	2,497,810	2,595,479
Jet fuel tax .....	1,142	1,245	1,799	1,917
Subtotals .....	1,188,244 <sup>r</sup>	2,321,479	2,499,609	2,597,396
Diesel and use fuel taxes <sup>c</sup> .....	154,467	290,707	384,731	422,506
Fees .....	49	90	232	249
Subtotals .....	154,515	290,797	384,963	422,755
Fuel total .....	1,342,759 <sup>r</sup>	2,612,275	2,884,572	3,020,151
Sales and use taxes and fees <sup>d</sup> :				
State taxes <sup>e,h</sup> .....	12,647,397	14,070,021	17,765,162	19,127,134
State disaster relief tax <sup>f</sup> .....	-	3,485	-31	-283
Local revenue fund state sales tax <sup>g</sup> .....	-	1,401,949	1,783,397	1,882,248
Interim public safety fund sales tax <sup>h</sup> .....	-	713,233	-	-
Public safety fund sales tax <sup>h</sup> .....	-	674,475	1,783,581	1,882,081
City and county taxes .....	2,637,065	2,831,565	3,550,264	3,726,056
County transportation tax .....	652,572	707,356	886,656	930,749
Special district taxes .....	1,001,122	1,840,990	2,374,150	2,451,198
Fees .....	1,750	1,551	536	577
Totals .....	16,939,907	22,244,623	28,143,715	29,999,760
Alcoholic beverage taxes <sup>d</sup> :				
Taxes on beer and wine .....	30,450	144,048	143,931	145,083
Taxes on distilled spirits .....	97,814	131,837	127,019	128,040
Totals .....	128,264	275,885	270,950	273,124
Cigarette and tobacco products taxes <sup>d</sup> :				
Cigarette tax <sup>i</sup> .....	230,889	179,428	162,650	150,190
Cigarette and tobacco products surtax <sup>j</sup> .....	329,168	470,565	451,798	406,384
Breast cancer research cigarette stamp tax <sup>k</sup> .....	-	15,180	32,835	30,047
Children and families first cigarette stamp tax <sup>l</sup> .....	-	-	-	391,158
Totals .....	560,057	665,174	647,283	977,778
Electrical Energy Tax .....	38,257	40,691	43,264	44,210
Emergency Telephone Users' Surcharge .....	41,854	71,011	86,091	97,461
Universal Telephone Service Tax <sup>m</sup> .....	130	-750	-	-
Timber Yield Tax .....	19,854	36,649	22,993	22,675
Hazardous substances taxes and other environmental fees <sup>n</sup> .....	67,857	236,558	308,862	329,764
Grand totals .....	\$19,901,013 <sup>r</sup>	\$26,929,153	\$33,168,296	\$35,532,501 <sup>o</sup>

<sup>a</sup> Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

<sup>b</sup> Based on business done during the fiscal year, i.e. tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

<sup>c</sup> Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.

<sup>d</sup> Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

<sup>e</sup> Effective July 15, 1991, the state sales tax rate was increased to 5-1/2 percent from 4-3/4 percent.

<sup>f</sup> This special 1/4 percent sales tax was in effect from December 1, 1989 through December 31, 1990 to provide relief for damage from the Loma Prieta earthquake.

<sup>g</sup> This 1/2 percent sales tax became effective July 15, 1991.

<sup>h</sup> Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. A special 1/2 percent interim public safety fund sales tax was in effect from July 1, 1993 through December 31, 1993; the 1/2 percent public safety fund sales tax became effective January 1, 1994.

<sup>i</sup> Includes \$69,267,000 in 1988-89 earmarked for cities and counties.

<sup>j</sup> This tax became effective January 1, 1989.

<sup>k</sup> This tax became effective January 1, 1994 to raise funds for breast cancer research, detection services, and education.

<sup>l</sup> This tax became effective January 1, 1999 to raise funds for early childhood development programs.

<sup>m</sup> This tax became effective April 1, 1977, but no revenue was due until 1977-78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

<sup>n</sup> Revenues were first received under these programs in 1981-82 for hazardous waste.

<sup>o</sup> Insurance taxes amounted to \$1,126,809,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

<sup>r</sup> Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.

# ADMINISTRATION

**TABLE 3A - SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 1997-98 and 1998-99**  
(In thousands of dollars)

Function 1	Board Expenditures <sup>a</sup>		Non-board Expenditures <sup>b</sup>		Total Costs	
	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99
	2	3	4	5	6	7
County Assessment Standards .....	\$7,221	\$6,982	\$211	-	\$7,432	\$6,982
State-Assessed Property <sup>c</sup> .....	7,547	6,182	294	\$138	7,841	6,320
Timber Tax .....	2,587	2,630	-	-	2,587	2,630
Sales and Use Tax .....	238,666	239,918	7,372	7,736	246,038	247,654
Hazardous Substances Tax .....	3,332	3,028	-	-	3,332	3,028
Alcoholic Beverage Tax .....	2,257	1,869	51	53	2,308	1,922
Tire Recycling Fee .....	484	484	-	-	484	484
Cigarette and Tobacco Products Tax .....	3,556	3,999	83	89	3,639	4,088
Motor Vehicle Fuel License Tax <sup>d</sup> .....	1,828	1,753	-	-	1,828	1,753
Diesel and Use Fuel Tax .....	14,084	13,879	-	-	14,084	13,879
Occupational Lead Poisoning Prevention Fee .....	406	504	-	-	406	504
Integrated Waste Management .....	307	339	-	-	307	339
Underground Storage Tank Fee .....	1,341	1,300	-	-	1,341	1,300
Oil Spill Prevention .....	245	185	-	-	245	185
Energy Resources Surcharge .....	108	168	-	-	108	168
Oil Recycling Fee <sup>e</sup> .....	72	-	-	-	72	-
Childhood Lead Poisoning Prevention Fee .....	415	426	-	-	415	426
Emergency Telephone Users Surcharge .....	698	668	-	-	698	668
Insurance Tax .....	350	362	-	-	350	362
Appeals from Other Governmental Programs ....	1,313	1,286	43	-	1,356	1,286
Administration and Support:						
Distributed to Other Programs <sup>f</sup> .....	(28,601)	(24,959)	-	-	(28,601)	(24,959)
Non-board Programs (Reimbursable) .....	339	192	-	-	339	192
<b>Totals .....</b>	<b>\$287,156</b>	<b>\$286,154</b>	<b>\$8,054</b>	<b>\$8,016</b>	<b>\$295,210</b>	<b>\$294,170</b>
Reimbursements .....	-86,757	-81,875	-	-	-86,757	-81,875
Special Funds .....	-23,920	-23,722	-	-	-23,920	-23,722
<b>Net Totals, Programs .....</b>	<b>\$176,479</b>	<b>\$180,557</b>	<b>\$8,054</b>	<b>\$8,016</b>	<b>\$184,533</b>	<b>\$188,573</b>

<sup>a</sup> Format conforms to Program Budget presentation.

<sup>b</sup> Includes a portion of the cost of operating central agencies that perform services for the Board; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

<sup>c</sup> Includes the cost of assessing and collecting the private car tax.

<sup>d</sup> Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

<sup>e</sup> Administration of this tax was transferred to the Integrated Waste Management Board effective July 1, 1997.

<sup>f</sup> These administrative costs are already allocated to the above tax programs.

**TABLE 3B - REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOARD, 1997-98 and 1998-99<sup>a</sup>**

Tax 1	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99
	2	3	4	5	6	7
Taxes on state-assessed property .....	\$760,567	\$767,578	.99	.81	1.03	.82
Timber tax .....	22,993	22,675	11.25	11.60	11.25	11.60
Sales and use tax .....	28,143,715	29,999,760	.85	.80	.87	.83
Alcoholic beverage tax .....	270,950	273,124	.83	.68	.85	.70
Cigarette tax .....	647,283	977,778	.55	.41	.56	.42
Motor vehicle fuel taxes <sup>b</sup> .....	2,884,572	3,020,151	.55	.52	.55	.52
Energy resources surcharge .....	43,264	44,210	.25	.38	.25	.38
Emergency telephone users' surcharge .....	86,091	97,461	.81	.69	.81	.69
Hazardous substance taxes and other environmental fees .....	308,862	329,764	2.14	1.90	2.14	1.90
<b>Totals and ratios .....</b>	<b>\$33,168,296</b>	<b>\$35,532,501</b>	<b>.84</b>	<b>.78</b>	<b>.86</b>	<b>.80</b>

<sup>a</sup> Format conforms to Program Budget presentation.

<sup>b</sup> Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

# PROPERTY TAXES

**TABLE 4 - SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES, AND AVERAGE TAX RATES, 1989-90 to 1999-2000<sup>a</sup>**

(Assessed values in millions of dollars)

Assessment agency and type of property	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	2	3	4	5	6	7	8	9	10	11	12
<b>County assessors:</b>											
Land .....	503,304	575,779	629,280	668,762	691,916	700,713	709,376	716,943	735,946	768,580	830,095
Improvements .....	782,887	863,168	934,293	985,114	1,016,694	1,034,143	1,038,368	1,053,047	1,082,105	1,135,076	1,212,981
Totals .....	1,286,191	1,438,947	1,563,573	1,653,876	1,708,610	1,734,857	1,747,744	1,769,990	1,818,051	1,903,657	2,043,076
Tangible personal property .....	85,394	96,041	100,844	101,935	105,831	102,924	106,150	110,217	118,012	127,954	131,833
Gross tangible property totals .....	1,371,585	1,534,989	1,664,417	1,755,811	1,814,441	1,837,780	1,853,894	1,880,207	1,936,063	2,031,611	2,174,909
<b>Exemptions:</b>											
Homeowners' exemption .....	32,146	32,540	32,940	33,511	34,295	35,159	35,533	35,631	35,903	35,996	36,199
All other exemptions <sup>b</sup> .....	28,764	32,195	35,466	38,484	43,171	43,366	46,698	49,637	54,016	56,561	58,904
Net tangible property totals <sup>c</sup> :											
Net of "all other exemptions" <sup>b</sup> .....	1,342,821	1,502,793	1,628,950	1,717,327	1,771,270	1,794,414	1,807,196	1,830,571	1,882,047	1,975,050	2,116,004
Net of all exemptions .....	1,310,675	1,470,253	1,596,011	1,683,816	1,736,975	1,759,256	1,771,663	1,794,940	1,846,144	1,939,054	2,079,805
<b>State Board of Equalization:</b>											
Land .....	7,256	7,546	8,787	8,516	8,606	8,753	8,363	8,068	7,957	7,864	7,782
Improvements .....	58,926	63,764	61,714	60,474	57,088	57,619	57,974	55,365	53,980	46,571	54,585
Totals .....	66,182	71,310	70,500	68,990	65,693	66,372	66,337	63,433	61,938	54,435	62,367
Tangible personal property .....	3,509	3,828	3,428	3,482	2,982	2,604	2,485	3,322	6,716	14,790	6,044
Gross tangible property totals .....	69,691	75,139	73,928	72,472	68,675	68,976	68,822	66,755	68,653	69,225	68,411
<b>Totals all property:</b>											
Land .....	510,560	583,325	638,067	677,278	700,522	709,466	717,740	725,011	743,904	776,445	837,876
Improvements .....	841,813	926,932	996,007	1,045,588	1,073,782	1,091,763	1,096,341	1,108,412	1,136,085	1,181,647	1,267,566
Totals .....	1,352,373	1,510,258	1,634,073	1,722,866	1,774,304	1,801,229	1,814,081	1,833,423	1,879,989	1,958,092	2,105,443
Tangible personal property .....	88,902	99,870	104,272	105,417	108,813	105,528	108,635	113,539	124,728	142,744	137,877
Gross tangible property totals .....	1,441,276	1,610,127	1,738,345	1,828,283	1,883,116	1,906,756	1,922,716	1,946,962	2,004,716	2,100,836	2,243,320
<b>Net tangible property totals<sup>c</sup>:</b>											
Net of "all other exemptions" <sup>b</sup> .....	1,412,512	1,577,932	1,702,879	1,789,799	1,839,945	1,863,390	1,876,018	1,897,326	1,950,701	2,044,275	2,184,416
Net of all exemptions .....	1,380,366	1,545,391	1,669,939	1,756,288	1,805,650	1,828,232	1,840,485	1,861,695	1,914,798	2,008,279	2,148,216
Property tax levies <sup>d</sup> (in millions) .....	\$14,720	\$16,398	\$17,687	\$18,636	\$19,086	\$19,331	\$19,496	\$19,735	\$20,459	\$21,416	-
<b>Statewide average tax rates</b>											
(per \$100 assessed valuation) .....	\$1.067	\$1.063	\$1.061	\$1.061	\$1.059	\$1.061	\$1.063	\$1.063	\$1.067	\$1.069	-
Property tax relief <sup>e</sup> (in millions) .....	\$882	\$964	\$811	\$807	\$469	\$451	\$457	\$451	\$450	\$449	-

<sup>a</sup> Excludes assessments of railroad cars for application of the State's private car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.

<sup>b</sup> "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.

<sup>c</sup> Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the State reimburses local governments for all of the tax loss attributable to the homeowners' exemption.

<sup>d</sup> Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.

<sup>e</sup> Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance. During 1998-99 the state allocated the following amounts to local governments to cover these: homeowners', \$388,829,000; open-space lands, \$35,302,000; and senior citizens total, \$24,716,000 (property tax assistance, \$13,363,000 and renters' relief, \$11,353,000). These amounts total \$448,847,000.

NOTE: Detail may not add to total because of rounding.

# PROPERTY TAXES

**TABLE 5 - 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, 1999-2000<sup>a</sup>**  
(In thousands of dollars)

County	Land	Improvements	Personal Property <sup>b</sup>	Exemptions	Net total	Percent change year to year
1	2	3	4	5	6	7
Alameda.....	\$32,402,102	\$65,452,863	\$7,097,683	\$2,746,538	\$102,206,110	8.4
Alpine.....	96,703	160,492	8,778	593	265,380	10.4
Amador.....	783,263	1,549,588	73,896	37,471	2,369,276	3.2
Butte.....	3,410,175	6,777,675	459,737	406,123	10,241,465	4.0
Calaveras.....	1,035,133	2,068,990	70,596	27,028	3,147,690	4.8
Colusa.....	704,246	877,181	185,549	17,380	1,749,595	2.3
Contra Costa.....	27,557,395	49,926,374	2,494,898	1,682,927	78,295,740	6.2
Del Norte.....	383,534	653,647	64,457	52,589	1,049,049	2.7
El Dorado.....	3,853,393	8,111,763	369,029	140,602	12,193,582	5.9
Fresno.....	9,593,631	22,581,628	2,414,322	785,234	33,804,347	3.0
Glenn.....	627,727	790,191	167,317	23,911	1,561,324	3.1
Humboldt.....	2,091,466	4,074,718	466,733	187,653	6,445,264	3.4
Imperial.....	2,195,794	3,181,205	544,925	60,229	5,861,694	2.4
Inyo.....	1,267,260	1,119,159	89,245	28,113	2,447,551	9.0
Kern.....	18,168,925	22,050,666	1,796,009	814,082	41,201,518	10.7
Kings.....	1,208,145	2,958,684	307,067	120,606	4,353,289	1.7
Lake.....	1,294,662	2,136,203	121,982	55,772	3,497,075	2.0
Lassen.....	489,795	910,611	98,128	24,757	1,473,778	1.9
Los Angeles.....	243,155,107	292,961,292	35,706,964	17,372,295	554,451,068	5.7
Madera.....	1,844,002	4,006,479	388,331	207,268	6,031,544	1.9
Marin.....	11,536,028	17,002,955	721,215	677,998	28,582,199	8.3
Mariposa.....	446,823	709,315	50,151	10,421	1,195,868	3.4
Mendocino.....	2,168,308	3,251,972	258,894	126,051	5,553,122	4.6
Merced.....	2,983,349	5,927,454	600,657	203,213	9,308,247	5.1
Modoc.....	318,935	355,299	42,836	6,728	710,342	3.0
Mono.....	698,622	1,333,415	65,496	11,210	2,086,322	5.3
Monterey.....	10,466,008	15,037,584	1,031,086	832,773	25,701,905	7.3
Napa.....	4,433,356	6,914,613	626,688	383,959	11,590,698	8.9
Nevada.....	2,418,948	5,066,629	237,844	94,259	7,629,162	5.2
Orange.....	94,635,417	105,145,203	13,271,005	3,715,499	209,336,127	8.6
Placer.....	6,994,884	13,906,872	1,339,877	372,550	21,869,084	9.3
Plumas.....	700,921	1,481,357	53,592	18,097	2,217,772	3.7
Riverside.....	27,764,121	52,138,907	3,060,887	1,596,273	81,367,642	6.3
Sacramento.....	17,590,825	41,694,916	3,224,614	2,058,627	60,451,728	5.9
San Benito.....	1,396,965	1,913,569	191,160	37,195	3,464,499	12.1
San Bernardino.....	22,183,054	55,501,869	4,413,257	2,036,850	80,061,330	2.8
San Diego.....	70,120,054	105,111,933	10,882,986	4,840,831	181,274,142	9.7
San Francisco.....	26,990,485	43,148,894	3,501,927	2,509,781	71,131,526	10.0
San Joaquin.....	8,274,781	18,056,667	2,073,729	958,729	27,446,447	5.9
San Luis Obispo.....	7,805,547	12,490,389	782,253	234,351	20,843,838	5.7
San Mateo.....	27,524,394	41,464,556	6,621,443	1,683,571	73,926,823	8.4
Santa Barbara.....	12,567,515	17,258,475	1,701,238	1,015,246	30,511,981	6.0
Santa Clara.....	58,116,821	88,403,597	19,645,389	5,958,253	160,207,554	8.8
Santa Cruz.....	8,243,166	9,709,491	754,647	377,403	18,329,901	7.8
Shasta.....	2,651,678	5,967,524	571,665	328,280	8,862,587	2.7
Sierra.....	173,174	230,627	13,362	4,265	412,898	5.7
Siskiyou.....	866,203	1,612,285	172,548	68,216	2,582,821	3.1
Solano.....	6,000,466	14,314,924	1,462,763	696,770	21,081,383	4.9
Sonoma.....	12,033,823	20,579,344	1,549,993	690,962	33,472,198	6.4
Stanislaus.....	5,748,963	13,517,427	1,101,805	567,050	19,801,145	5.1
Sutter.....	1,485,557	2,683,668	289,951	102,895	4,356,281	4.1
Tehama.....	821,469	1,822,531	134,423	54,058	2,724,365	2.2
Trinity.....	316,203	370,965	33,612	7,297	713,483	2.9
Tulare.....	4,097,477	10,321,318	941,827	265,364	15,095,259	3.6
Tuolumne.....	1,181,457	2,297,990	183,386	76,745	3,586,088	3.3
Ventura.....	20,102,781	30,630,552	2,523,200	1,098,514	52,158,019	5.6
Yolo.....	3,077,788	6,314,716	632,179	284,313	9,740,369	6.3
Yuba.....	777,650	1,527,000	187,872	108,472	2,384,050	2.5
<b>Totals.....</b>	<b>\$837,876,472</b>	<b>\$1,267,566,210</b>	<b>\$137,877,101</b>	<b>\$58,904,240</b>	<b>\$2,184,415,543</b>	<b>6.9</b>

<sup>a</sup> The value of the homeowners' exemption, \$36,199,137,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

<sup>b</sup> Excludes railroad cars operated by private car companies, which were assessed at \$626,629,000 and are subject to exclusive state taxation.

NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 6 - ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL  
PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 1999-2000**  
(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal property <sup>a</sup> 4	Total 5	Percent change year to year 6
Alameda.....	\$260,878	\$2,274,612	\$440,427	\$2,975,917	3.8
Alpine.....	4,372	12,930	2,092	19,394	9.3
Amador.....	11,666	167,053	3,688	182,406	2.0
Butte.....	31,790	621,508	14,781	668,079	7.5
Calaveras.....	5,412	97,187	1,236	103,835	-1.4
Colusa.....	7,509	144,816	8,064	160,389	-3.6
Contra Costa.....	284,748	2,476,448	215,109	2,976,305	-5.3
Del Norte.....	1,161	34,747	10,213	46,122	-2.5
El Dorado.....	10,918	275,128	9,451	295,498	-2.2
Fresno.....	148,702	2,257,505	83,586	2,489,793	1.6
Glenn.....	5,892	103,795	4,869	114,557	-1.6
Humboldt.....	9,545	217,136	8,593	235,274	-2.5
Imperial.....	24,474	162,923	11,911	199,308	-11.2
Inyo.....	11,290	74,486	6,458	92,233	2.3
Kern.....	106,729	1,451,744	65,222	1,623,695	-3.9
Kings.....	8,703	196,958	3,239	208,901	-0.8
Lake.....	9,623	185,583	5,989	201,195	-2.2
Lassen.....	15,280	149,167	8,632	173,079	3.8
Los Angeles.....	2,546,830	9,124,702	1,413,129	13,084,661	-2.3
Madera.....	38,539	311,250	11,684	361,473	2.6
Marin.....	44,990	335,656	12,761	393,408	-4.1
Mariposa.....	10,071	81,257	1,166	92,494	-0.7
Mendocino.....	7,970	181,868	11,229	201,067	0.7
Merced.....	26,605	325,126	22,475	374,207	2.2
Modoc.....	6,596	140,845	3,909	151,351	2.2
Mono.....	6,943	51,133	4,643	62,719	1.3
Monterey.....	58,976	531,121	32,392	622,489	-33.1
Napa.....	16,304	192,947	6,044	215,296	-0.4
Nevada.....	33,961	227,117	5,676	266,754	-1.7
Orange.....	813,851	3,381,534	472,714	4,668,098	3.8
Placer.....	84,598	679,614	51,280	815,492	1.3
Plumas.....	56,377	374,420	10,676	441,472	-
Riverside.....	178,987	1,985,378	219,245	2,383,610	3.5
Sacramento.....	132,084	1,507,545	186,778	1,826,407	1.4
San Benito.....	6,000	96,272	2,214	104,487	-13.9
San Bernardino.....	467,700	2,482,319	579,628	3,529,648	-6.6
San Diego.....	430,992	5,906,533	732,257	7,069,782	-2.5
San Francisco.....	294,198	1,901,556	304,342	2,500,095	5.2
San Joaquin.....	214,829	980,564	62,234	1,257,626	10.1
San Luis Obispo.....	75,694	3,203,280	179,442	3,458,416	-4.9
San Mateo.....	210,315	1,118,190	50,854	1,379,359	2.5
Santa Barbara.....	147,409	466,335	97,413	711,158	1.1
Santa Clara.....	351,946	2,371,188	209,117	2,932,252	5.9
Santa Cruz.....	21,429	267,057	17,382	305,868	4.3
Shasta.....	59,574	694,135	23,423	777,132	1.4
Sierra.....	27,770	42,364	569	70,703	28.7
Siskiyou.....	30,264	207,462	21,386	259,112	-1.8
Solano.....	43,210	572,028	75,200	690,438	-1.7
Sonoma.....	34,985	997,172	40,264	1,072,421	1.1
Stanislaus.....	38,775	372,285	11,531	422,591	1.7
Sutter.....	7,043	156,943	10,636	174,622	2.7
Tehama.....	11,315	198,740	6,288	216,343	-0.4
Trinity.....	1,335	28,527	3,449	33,311	3.8
Tulare.....	37,375	547,961	25,174	610,509	3.5
Tuolumne.....	6,280	120,361	1,426	128,068	-1.6
Ventura.....	182,340	922,478	137,691	1,242,509	-17.7
Yolo.....	45,994	376,153	77,790	499,937	-3.3
Yuba.....	12,464	220,238	5,022	237,724	-1.7
<b>Totals.....</b>	<b>\$7,781,613</b>	<b>\$54,585,384</b>	<b>\$6,044,093</b>	<b>\$68,411,089</b>	<b>-1.2</b>

<sup>a</sup> Excludes railroad cars operated by private car companies, which were assessed at \$626,629,000 and are subject to exclusive state taxation.

NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 7 - ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY CLASS OF PROPERTY AND BY COUNTY, 1999-2000<sup>a</sup>**  
(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal Property 4	Exemptions 5	Net total 6	Percent change year to year 7
Alameda.....	\$32,141,224	\$63,178,250	\$6,657,256	\$2,746,538	\$99,230,193	8.5
Alpine.....	92,331	147,562	6,686	593	245,986	10.5
Amador.....	771,598	1,382,535	70,208	37,471	2,186,870	3.3
Butte.....	3,378,385	6,156,167	444,956	406,123	9,573,386	3.8
Calaveras.....	1,029,720	1,971,803	69,360	27,028	3,043,855	8.3
Colusa.....	696,736	732,365	177,485	17,380	1,589,206	2.9
Contra Costa.....	27,272,647	47,449,926	2,279,788	1,682,927	75,319,435	6.7
Del Norte.....	382,373	618,900	54,243	52,589	1,002,927	3.0
El Dorado.....	3,842,474	7,836,634	359,578	140,602	11,898,084	6.1
Fresno.....	9,444,929	20,324,123	2,330,736	785,234	31,314,554	3.1
Glenn.....	621,835	686,396	162,447	23,911	1,446,767	3.5
Humboldt.....	2,081,921	3,857,583	458,140	187,653	6,209,990	3.6
Imperial.....	2,171,320	3,018,281	533,014	60,229	5,662,386	2.9
Inyo.....	1,255,970	1,044,673	82,787	28,113	2,355,317	9.3
Kern.....	18,062,196	20,598,922	1,730,787	814,082	39,577,823	11.4
Kings.....	1,199,441	2,761,726	303,827	120,606	4,144,388	1.8
Lake.....	1,285,039	1,950,620	115,994	55,772	3,295,880	2.3
Lassen.....	474,515	761,444	89,496	24,757	1,300,699	1.7
Los Angeles.....	240,608,277	283,836,590	34,293,835	17,372,295	541,366,406	5.9
Madera.....	1,805,463	3,695,229	376,646	207,268	5,670,071	1.9
Marin.....	11,491,038	16,667,299	708,453	677,998	28,188,792	8.4
Mariposa.....	436,753	628,058	48,985	10,421	1,103,374	3.8
Mendocino.....	2,160,338	3,070,104	247,665	126,051	5,352,055	4.8
Merced.....	2,956,743	5,602,328	578,182	203,213	8,934,041	5.2
Modoc.....	312,338	214,454	38,927	6,728	558,991	3.2
Mono.....	691,678	1,282,281	60,854	11,210	2,023,603	5.4
Monterey.....	10,407,032	14,506,463	998,694	832,773	25,079,417	9.0
Napa.....	4,417,052	6,721,666	620,644	383,959	11,375,403	9.1
Nevada.....	2,384,988	4,839,512	232,168	94,259	7,362,408	5.5
Orange.....	93,821,567	101,763,670	12,798,291	3,715,499	204,668,028	8.7
Placer.....	6,910,286	13,227,258	1,288,596	372,550	21,053,591	9.6
Plumas.....	644,544	1,106,937	42,915	18,097	1,776,300	4.6
Riverside.....	27,585,134	50,153,529	2,841,642	1,596,273	78,984,032	6.4
Sacramento.....	17,458,741	40,187,371	3,037,836	2,058,627	58,625,321	6.0
San Benito.....	1,390,964	1,817,296	188,946	37,195	3,360,012	13.2
San Bernardino.....	21,715,353	53,019,550	3,833,629	2,036,850	76,531,682	3.3
San Diego.....	69,689,062	99,205,400	10,150,729	4,840,831	174,204,360	10.3
San Francisco.....	26,696,287	41,247,338	3,197,586	2,509,781	68,631,431	10.2
San Joaquin.....	8,059,952	17,076,103	2,011,495	958,729	26,188,820	5.7
San Luis Obispo.....	7,729,853	9,287,108	602,811	234,351	17,385,422	8.1
San Mateo.....	27,314,080	40,346,366	6,570,589	1,683,571	72,547,464	8.5
Santa Barbara.....	12,420,106	16,792,140	1,603,824	1,015,246	29,800,823	6.2
Santa Clara.....	57,764,874	86,032,409	19,436,271	5,958,253	157,275,302	8.8
Santa Cruz.....	8,221,736	9,442,433	737,265	377,403	18,024,033	7.9
Shasta.....	2,592,104	5,273,389	548,242	328,280	8,085,455	2.8
Sierra.....	145,404	188,264	12,793	4,265	342,196	1.9
Siskiyou.....	835,939	1,404,823	151,162	68,216	2,323,709	3.7
Solano.....	5,957,255	13,742,896	1,387,563	696,770	20,390,945	5.2
Sonoma.....	11,998,838	19,582,172	1,509,729	690,962	32,399,777	6.6
Stanislaus.....	5,710,188	13,145,142	1,090,274	567,050	19,378,555	5.1
Sutter.....	1,478,514	2,526,724	279,316	102,895	4,181,659	4.1
Tehama.....	810,154	1,623,790	128,135	54,058	2,508,021	2.5
Trinity.....	314,868	342,438	30,163	7,297	680,172	2.9
Tulare.....	4,060,102	9,773,357	916,653	265,364	14,484,749	3.7
Tuolumne.....	1,175,177	2,177,629	181,959	76,745	3,458,021	3.4
Ventura.....	19,920,441	29,708,074	2,385,509	1,098,514	50,915,510	6.3
Yolo.....	3,031,793	5,938,563	554,389	284,313	9,240,432	6.8
Yuba.....	765,186	1,306,761	182,851	108,472	2,146,326	3.0
<b>Totals.....</b>	<b>\$830,094,859</b>	<b>\$1,212,980,826</b>	<b>\$131,833,008</b>	<b>\$58,904,240</b>	<b>\$2,116,004,454</b>	<b>7.1</b>

<sup>a</sup> The value of the homeowners' exemption, \$36,199,137,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 8 - NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',  
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 1999-2000**  
(Assessed values in thousands of dollars)

County	Number of Veterans' exemptions <sup>a</sup>	Exempt value			
		Veterans <sup>a</sup>	College	Church	Religious
1	2	3	4	5	6
Alameda	471	\$33,253	\$136,919	\$87,762	\$232,990
Alpine	1	78	-	-	-
Amador	32	2,558	-	222	6,322
Butte <sup>b</sup>	223	16,207	115	270	82,231
Calaveras <sup>b</sup>	51	4,129	-	196	11,796
Colusa <sup>b</sup>	5	266	-	284	5,581
Contra Costa	545	44,268	105,697	7,717	327,616
Del Norte <sup>b</sup>	29	1,659	-	-	10,000
El Dorado <sup>b</sup>	160	13,496	-	253	31,231
Fresno <sup>b</sup>	328	23,820	12,605	41,153	191,275
Glenn <sup>b</sup>	11	596	-	-	10,686
Humboldt <sup>b</sup>	110	8,306	-	3,179	28,836
Imperial	33	1,900	-	1,295	36,768
Inyo	12	638	4,210	2,398	7,972
Kern <sup>b</sup>	213	14,461	-	38,210	211,619
Kings <sup>b</sup>	73	5,670	-	4,269	24,334
Lake	99	6,638	-	-	15,145
Lassen <sup>b</sup>	26	1,402	-	-	8,865
Los Angeles <sup>b</sup>	1,386	102,765	2,311,517	218,955	2,190,400
Madera <sup>b</sup>	84	5,796	-	-	32,235
Marin	163	12,875	46,869	21,842	49,175
Mariposa	33	2,322	-	320	5,082
Mendocino <sup>b</sup>	79	6,161	442	234	19,860
Merced <sup>b</sup>	222	14,505	165	2,969	69,382
Modoc	13	819	-	12	3,430
Mono <sup>b</sup>	3	200	1,500	358	4,894
Monterey	698	49,222	37,202	1,166	97,644
Napa <sup>b</sup>	92	7,075	65,573	5,393	38,200
Nevada <sup>b</sup>	129	10,563	-	2,181	23,511
Orange <sup>b</sup>	866	66,734	217,481	36,233	793,869
Placer <sup>b</sup>	187	16,153	2,678	6,596	75,773
Plumas <sup>b</sup>	21	1,500	-	2,434	9,174
Riverside <sup>b</sup>	923	68,136	42,593	10,118	375,605
Sacramento <sup>b</sup>	1,117	80,431	38,734	108,400	307,286
San Benito <sup>b</sup>	14	1,286	-	1,703	10,450
San Bernardino <sup>b</sup>	767	58,385	120,291	132,840	266,678
San Diego <sup>b</sup>	2,927	230,355	180,821	37,849	705,502
San Francisco	129	9,626	251,722	78,783	169,723
San Joaquin <sup>b</sup>	272	20,401	127,300	113,907	71,396
San Luis Obispo	143	11,924	-	2,667	77,018
San Mateo <sup>b</sup>	212	17,186	369,939	257	146,458
Santa Barbara	255	20,215	36,034	11,445	128,891
Santa Clara <sup>b</sup>	489	38,030	3,276,161	79,916	346,971
Santa Cruz <sup>b</sup>	110	9,090	8,562	10,878	45,870
Shasta <sup>b</sup>	320	23,027	18,417	1,850	66,251
Sierra	6	359	-	-	1,481
Siskiyou <sup>b</sup>	36	2,482	-	267	20,954
Solano <sup>b</sup>	817	60,128	285	10,003	79,069
Sonoma <sup>b</sup>	346	28,327	-	10,303	96,991
Stanislaus <sup>b</sup>	242	18,226	-	15,161	181,765
Sutter <sup>b</sup>	96	7,636	13	292	31,862
Tehama <sup>b</sup>	79	5,349	-	24	15,059
Trinity <sup>b</sup>	12	704	-	428	4,231
Tulare <sup>b</sup>	144	9,929	-	2,228	149,982
Tuolumne <sup>b</sup>	64	4,840	-	3,230	13,676
Ventura	348	27,335	67,825	54,004	199,308
Yolo <sup>b</sup>	56	4,101	-	751	45,723
Yuba <sup>b</sup>	94	5,533	-	183	18,969
Totals	16,416	\$1,239,073	\$7,481,667	\$1,173,387	\$8,233,064

<sup>a</sup> Disabled veterans included in these figures numbered 16,309 with an exempt value of \$1,238,751,000. Comparable figures for 1998-99 were 15,563 and \$1,148,674,000.

<sup>b</sup> An additional exemption enacted by the Legislature in 1975, Section 155.20 of the Revenue and Taxation Code, permits counties to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$5,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. Eleven counties adopted ordinances and exempted the following amounts on the 1999 rolls: Colusa, \$435,000; Fresno, \$493,000; Humboldt, \$1,962,000; Lassen, \$150,000; Mendocino, \$894,000; Santa Cruz, \$4,714,000; Shasta, \$516,000; Sonoma, \$6,572,000; Sutter, \$4,037,000; Tehama, \$530,000; and Yuba, \$123,000. An additional 31 counties have adopted ordinances and exempt low value properties by assigning them a taxable value of zero.

# PROPERTY TAXES

**TABLE 8 - NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',  
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 1990-2000 - Concluded**  
(Assessed values in thousands of dollars)

County	Exempt value				Total exempt value as percent of tax base <sup>e</sup>
	Welfare			Total <sup>d</sup>	
	Schools below college grade	Hospitals	Other charitable properties <sup>c</sup>		
7	8	9	10	11	12
Alameda	-	\$709,583	\$1,546,030	\$2,746,538	2.7
Alpine	\$209	-	306	593	.2
Amador	126	7,761	20,481	37,471	1.6
Butte	-	138,027	169,273	406,123	4.0
Calaveras	-	-	10,907	27,028	.9
Colusa	343	8,268	2,204	17,380	1.0
Contra Costa	73,676	727,845	396,108	1,682,927	2.1
Del Norte	617	29,823	10,302	52,402	5.0
El Dorado	368	58,094	37,501	140,942	1.2
Fresno	17,734	214,596	283,558	785,234	2.3
Glenn	-	-	12,629	23,911	1.5
Humboldt	4,082	55,562	85,724	187,651	2.9
Imperial	4,537	-	16,305	60,805	1.0
Inyo	4,104	-	8,791	28,113	1.1
Kern	20,293	328,511	200,989	814,082	2.0
Kings	6,062	42,865	37,407	120,606	2.8
Lake	-	286	32,318	54,388	1.6
Lassen	186	6,241	7,914	24,757	1.7
Los Angeles	520,907	4,989,108	7,038,644	17,372,295	3.1
Madera	1,336	144,745	23,156	207,268	3.4
Marin	63,349	143,493	340,394	677,998	2.4
Mariposa	-	-	2,725	10,449	.9
Mendocino	209	38,419	50,235	116,453	2.1
Merced	3,034	66,036	47,122	203,213	2.2
Modoc	2,467	-	-	6,728	.9
Mono	-	-	4,259	11,210	.5
Monterey	42,995	148,941	456,607	833,776	3.2
Napa	14,662	140,371	112,685	383,959	3.3
Nevada	3,953	41,064	12,979	94,250	1.2
Orange	110,834	995,256	1,497,790	3,718,198	1.8
Placer	3,975	138,464	128,862	372,501	1.7
Plumas	-	-	5,223	18,331	.8
Riverside	24,893	490,928	584,000	1,596,273	2.0
Sacramento	51,339	815,205	657,233	2,058,627	3.4
San Benito	1,334	-	22,422	37,195	1.1
San Bernardino	7,522	849,651	601,482	2,036,850	2.5
San Diego	14,242	320,851	3,351,211	4,840,831	2.7
San Francisco	2,113	547,290	1,450,524	2,509,781	3.5
San Joaquin	14,151	409,606	201,969	958,729	3.5
San Luis Obispo	3,448	17,553	121,742	234,351	1.1
San Mateo	84,169	464,000	601,669	1,683,678	2.3
Santa Barbara	33,130	276,164	509,368	1,015,247	3.3
Santa Clara	88,460	324,599	1,808,674	5,962,811	3.7
Santa Cruz	4,840	79,291	213,260	376,504	2.1
Shasta	5,738	131,590	81,401	328,790	3.7
Sierra	-	317	2,108	4,265	1.0
Siskiyou	-	27,270	17,242	68,216	2.6
Solano	23,413	284,063	239,809	696,770	3.3
Sonoma	17,222	202,933	328,615	690,962	2.1
Stanislaus	14,970	122,914	214,014	567,050	2.9
Sutter	-	39,289	19,768	102,895	2.4
Tehama	3,238	20,777	9,081	54,058	2.0
Trinity	-	-	1,934	7,297	1.0
Tulare	-	-	103,224	265,364	1.8
Tuolumne	1,434	20,472	33,092	76,745	2.1
Ventura	32,584	315,431	402,019	1,098,507	2.1
Yolo	5,561	87,318	140,852	284,305	2.9
Yuba	-	57,641	26,023	108,472	4.5
<b>Totals</b>	<b>\$1,333,856</b>	<b>\$15,078,514</b>	<b>\$24,342,165</b>	<b>\$58,902,150</b>	<b>2.7</b>

<sup>c</sup> General welfare agencies, youth service agencies and religious properties other than churches.

<sup>d</sup> Includes all enrolled exemptions except those arising from the homeowners' exemption law.

<sup>e</sup> The tax base includes the values of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5.

NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 9 - GROSS ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY, NUMBER OF HOMEOWNERS' EXEMPTIONS, EXEMPT VALUE BY TYPE OF EXEMPTION, AND NET ASSESSED VALUE SUBJECT TO GENERAL PROPERTY TAXES, 1999-2000**  
(Assessed values in thousands of dollars)

County 1	Gross assessed value 2	Number of homeowners' exemptions 3	Exempt value			Taxable assessed value (Net of all exemptions) 7
			Homeowners' 4	All other 5	Total 6	
Alameda.....	\$104,952,648	238,639	\$1,667,787	\$2,746,538	\$4,414,324	\$100,538,323
Alpine.....	265,973	190	1,329	593	1,922	264,051
Amador.....	2,406,747	7,497	52,336	37,471	89,808	2,316,940
Butte.....	10,647,588	40,562	283,217	406,123	689,340	9,958,248
Calaveras.....	3,174,719	9,693	67,610	27,028	94,638	3,080,080
Colusa.....	1,766,976	3,386	23,660	17,380	41,040	1,725,935
Contra Costa.....	79,978,667	211,047	1,475,812	1,682,927	3,158,739	76,819,928
Del Norte.....	1,101,638	5,003	34,234	52,589	86,823	1,014,815
El Dorado.....	12,334,184	35,004	244,418	140,602	385,021	11,949,163
Fresno.....	34,589,581	112,146	783,830	785,234	1,569,064	33,020,518
Glenn.....	1,585,235	4,845	33,872	23,911	57,784	1,527,451
Humboldt.....	6,632,917	25,368	177,441	187,653	365,094	6,267,823
Imperial.....	5,921,924	16,912	117,787	60,229	178,016	5,743,907
Inyo.....	2,475,664	3,936	26,805	28,113	54,918	2,420,746
Kern.....	42,015,600	99,922	697,820	814,082	1,511,902	40,503,698
Kings.....	4,473,895	15,605	109,232	120,606	229,838	4,244,058
Lake.....	3,552,847	12,683	88,410	55,772	144,182	3,408,665
Lassen.....	1,498,534	5,644	39,330	24,757	64,087	1,434,447
Los Angeles.....	571,823,363	1,161,859	8,123,698	17,372,295	25,495,993	546,327,370
Madera.....	6,238,812	16,498	115,138	207,268	322,406	5,916,406
Marin.....	29,260,198	54,929	384,396	677,998	1,062,394	28,197,804
Mariposa.....	1,206,289	4,001	27,093	10,421	37,514	1,168,775
Mendocino.....	5,679,174	16,112	112,777	126,051	238,828	5,440,345
Merced.....	9,511,460	29,763	207,801	203,213	411,013	9,100,447
Modoc.....	717,070	2,347	16,304	6,728	23,031	694,038
Mono.....	2,097,532	2,100	14,658	11,210	25,868	2,071,664
Monterey.....	26,534,678	50,896	355,892	832,773	1,188,665	25,346,013
Napa.....	11,974,657	22,301	155,959	383,959	539,918	11,434,739
Nevada.....	7,723,421	22,564	157,723	94,259	251,982	7,471,439
Orange.....	213,051,625	451,120	3,152,620	3,715,499	6,868,119	206,183,507
Placer.....	22,241,633	54,667	382,309	372,550	754,859	21,486,774
Plumas.....	2,235,869	5,428	37,883	18,097	55,980	2,179,889
Riverside.....	82,963,915	230,626	1,610,050	1,596,273	3,206,323	79,757,592
Sacramento.....	62,510,355	219,974	1,539,751	2,058,627	3,598,378	58,911,977
San Benito.....	3,501,694	8,350	58,445	37,195	95,640	3,406,053
San Bernardino.....	82,098,180	234,296	1,634,987	2,036,850	3,671,837	78,426,343
San Diego.....	186,114,973	454,285	3,178,706	4,840,831	8,019,537	178,095,436
San Francisco.....	73,641,306	92,861	649,962	2,509,781	3,159,743	70,481,564
San Joaquin.....	28,405,176	87,924	614,669	958,729	1,573,399	26,831,777
San Luis Obispo.....	21,078,189	44,378	309,347	234,351	543,698	20,534,491
San Mateo.....	75,610,393	144,509	983,402	1,683,571	2,666,973	72,943,420
Santa Barbara.....	31,527,228	62,825	435,465	1,015,246	1,450,712	30,076,516
Santa Clara.....	166,165,807	287,859	2,014,997	5,958,253	7,973,249	158,192,557
Santa Cruz.....	18,707,303	43,541	298,250	377,403	675,653	18,031,651
Shasta.....	9,190,867	35,409	247,036	328,280	575,316	8,615,551
Sierra.....	417,163	847	5,917	4,265	10,181	406,982
Siskiyou.....	2,651,037	10,800	75,223	68,216	143,438	2,507,598
Solano.....	21,778,153	60,446	422,785	696,770	1,119,555	20,658,598
Sonoma.....	34,163,160	88,796	621,074	690,962	1,312,036	32,851,124
Stanislaus.....	20,368,195	74,496	519,380	567,050	1,086,430	19,281,765
Sutter.....	4,459,176	14,248	99,625	102,895	202,520	4,256,656
Tehama.....	2,778,423	12,583	86,832	54,058	140,890	2,637,532
Trinity.....	720,780	3,031	21,170	7,297	28,467	692,313
Tulare.....	15,360,622	53,436	372,696	265,364	638,060	14,722,562
Tuolumne.....	3,662,833	12,102	84,456	76,745	161,201	3,501,632
Ventura.....	53,256,533	129,325	901,204	1,098,514	1,999,718	51,256,815
Yolo.....	10,024,682	25,975	181,792	284,313	466,105	9,558,577
Yuba.....	2,492,522	9,004	62,735	108,472	171,207	2,321,315
<b>Totals.....</b>	<b>\$2,243,319,782</b>	<b>5,184,593</b>	<b>\$36,199,137</b>	<b>\$58,904,240</b>	<b>\$95,103,376</b>	<b>\$2,148,216,406</b>

NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 10 - NET<sup>a</sup> STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 1999-2000**  
(In thousands of dollars)

County 1	Secured valuations			Unsecured valuations (Local only) <sup>b</sup> 5	Total assessed value 6
	State-assessed 2	Locally assessed 3	Total 4		
Alameda.....	\$2,975,917	\$90,599,425	\$93,575,343	\$8,630,767	\$102,206,110
Alpine.....	19,394	222,454	241,848	23,532	265,380
Amador.....	182,406	2,113,804	2,296,210	73,066	2,369,276
Butte.....	668,079	9,049,849	9,717,929	523,536	10,241,465
Calaveras.....	103,835	2,978,601	3,082,436	65,254	3,147,690
Colusa.....	160,389	1,449,367	1,609,756	139,839	1,749,595
Contra Costa.....	2,976,305	72,319,606	75,295,911	2,999,829	78,295,740
Del Norte.....	46,122	961,148	1,007,270	41,779	1,049,049
El Dorado.....	295,498	11,581,872	11,877,370	316,212	12,193,582
Fresno.....	2,489,793	29,324,687	31,814,480	1,989,867	33,804,347
Glenn.....	114,557	1,392,097	1,506,653	54,671	1,561,324
Humboldt.....	235,274	5,774,464	6,009,738	435,526	6,445,264
Imperial.....	199,308	5,033,182	5,232,490	629,205	5,861,694
Inyo.....	92,233	2,286,484	2,378,717	68,834	2,447,551
Kern.....	1,623,695	37,450,925	39,074,620	2,126,898	41,201,518
Kings.....	208,901	3,974,814	4,183,715	169,574	4,353,289
Lake.....	201,195	3,098,259	3,299,454	197,621	3,497,075
Lassen.....	173,079	1,214,045	1,387,124	86,653	1,473,778
Los Angeles.....	13,084,661	504,771,533	517,856,194	36,594,873	554,451,068
Madera.....	361,473	5,454,208	5,815,682	215,862	6,031,544
Marin.....	393,408	27,143,381	27,536,789	1,045,411	28,582,199
Mariposa.....	92,494	1,058,066	1,150,560	45,307	1,195,868
Mendocino.....	201,067	5,120,595	5,321,662	231,460	5,553,122
Merced.....	374,207	8,372,119	8,746,326	561,922	9,308,247
Modoc.....	151,351	535,924	687,275	23,067	710,342
Mono.....	62,719	1,794,161	1,856,880	229,442	2,086,322
Monterey.....	622,489	23,771,733	24,394,222	1,307,684	25,701,905
Napa.....	215,296	10,883,327	11,098,622	492,076	11,590,698
Nevada.....	266,754	7,133,124	7,399,878	229,284	7,629,162
Orange.....	4,668,098	190,654,910	195,323,009	14,013,118	209,336,127
Placer.....	815,492	20,297,062	21,112,555	756,529	21,869,084
Plumas.....	441,472	1,711,048	2,152,520	65,252	2,217,772
Riverside.....	2,383,610	75,444,841	77,828,451	3,539,191	81,367,642
Sacramento.....	1,826,407	55,130,279	56,956,687	3,495,042	60,451,728
San Benito.....	104,487	3,207,059	3,311,545	152,953	3,464,499
San Bernardino.....	3,529,648	70,625,247	74,154,895	5,906,435	80,061,330
San Diego.....	7,069,782	164,640,605	171,710,387	9,563,755	181,274,142
San Francisco.....	2,500,095	61,950,848	64,450,943	6,680,583	71,131,526
San Joaquin.....	1,257,626	24,351,820	25,609,446	1,837,001	27,446,447
San Luis Obispo.....	3,458,416	16,769,253	20,227,669	616,169	20,843,838
San Mateo.....	1,379,359	64,875,362	66,254,720	7,672,102	73,926,823
Santa Barbara.....	711,158	27,819,247	28,530,405	1,981,577	30,511,981
Santa Clara.....	2,932,252	139,504,360	142,436,612	17,770,942	160,207,554
Santa Cruz.....	305,868	17,358,945	17,664,813	665,087	18,329,901
Shasta.....	777,132	7,608,006	8,385,138	477,449	8,862,587
Sierra.....	70,703	308,879	379,581	33,317	412,898
Siskiyou.....	259,112	2,125,272	2,384,384	198,437	2,582,821
Solano.....	690,438	19,543,370	20,233,808	847,575	21,081,383
Sonoma.....	1,072,421	30,895,466	31,967,887	1,504,310	33,472,198
Stanislaus.....	422,591	18,252,262	18,674,852	1,126,293	19,801,145
Sutter.....	174,622	3,823,565	3,998,187	358,094	4,356,281
Tehama.....	216,343	2,420,504	2,636,847	87,517	2,724,365
Trinity.....	33,311	647,383	680,694	32,789	713,483
Tulare.....	610,509	13,721,798	14,332,308	762,951	15,095,259
Tuolumne.....	128,068	3,340,177	3,468,245	117,844	3,586,088
Ventura.....	1,242,509	48,248,638	49,491,147	2,666,872	52,158,019
Yolo.....	499,937	8,592,910	9,092,846	647,522	9,740,369
Yuba.....	237,724	1,995,382	2,233,105	150,945	2,384,050
Totals.....	\$68,411,089	\$1,972,727,751	\$2,041,138,840	\$143,276,703	\$2,184,415,543

<sup>a</sup> Includes the value of the homeowners' exemption but excludes "all other" exemptions.

<sup>b</sup> All state-assessed property is on the secured roll.

NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 11 - ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1999-2000**  
(In thousands of dollars)

City 1	Locally assessed value 2	City 1	Locally assessed value 2	City 1	Locally assessed value 2
Adelanto .....	774,350	Canyon Lake .....	830,259	El Cajon .....	3,962,075
Agoura Hills .....	2,269,485	Capitola .....	969,837	El Centro .....	1,069,516
Alameda .....	4,910,031	Carlsbad .....	9,347,102	El Cerrito .....	1,439,829
Albany .....	921,310	Carmel .....	1,324,614	El Monte .....	3,216,442
Alhambra .....	3,750,127	Carpinteria .....	924,055	El Segundo .....	5,790,347
Alturas .....	82,148	Carson .....	7,880,675	Emeryville .....	1,399,544
Amador .....	11,523	Cathedral City .....	1,667,025	Encinitas .....	5,150,628
American Canyon .....	485,936	Ceres .....	1,075,744	Escalon .....	306,105
Anaheim .....	18,038,325	Cerritos .....	4,083,013	Escondido .....	6,224,179
Anderson .....	283,533	Chico .....	2,843,235	Etna .....	23,292
Angels .....	182,677	Chino .....	3,587,549	Eureka .....	1,218,882
Antioch .....	4,268,498	Chino Hills .....	4,036,635	Exeter .....	264,675
Apple Valley .....	2,137,986	Chowchilla .....	208,918	Fairfax .....	569,363
Arcadia .....	4,985,276	Chula Vista .....	8,091,219	Fairfield .....	4,741,237
Arcata .....	624,652	Citrus Heights .....	3,449,564	Farmersville .....	137,337
Arroyo Grande .....	1,064,245	Claremont .....	1,843,389	Ferndale .....	66,311
Artesia .....	687,349	Clayton .....	1,024,529	Fillmore .....	425,261
Arvin .....	187,308	Clearlake .....	436,359	Firebaugh .....	136,591
Atascadero .....	1,399,877	Cloverdale .....	290,585	Folsom .....	3,923,543
Atherton .....	2,396,196	Clovis .....	2,815,738	Fontana .....	4,557,765
Atwater .....	591,815	Coachella .....	424,210	Fort Bragg .....	366,627
Auburn .....	893,475	Coalinga .....	251,391	Fort Jones .....	22,890
Avalon .....	367,033	Colfax .....	75,601	Fortuna .....	434,000
Avenal .....	90,060	Colma .....	280,686	Foster City .....	3,620,121
Azusa .....	1,618,129	Colton .....	1,436,789	Fountain Valley .....	3,782,427
Bakersfield .....	9,846,814	Colusa .....	191,428	Fowler .....	146,250
Baldwin Park .....	2,016,761	Commerce .....	2,748,812	Fremont .....	19,437,729
Banning .....	862,004	Compton .....	2,763,151	Fresno .....	15,295,454
Barstow .....	748,859	Concord .....	7,218,983	Fullerton .....	7,214,255
Beaumont .....	364,243	Corcoran .....	190,530	Galt .....	701,823
Bell .....	795,786	Coming .....	199,118	Gardena .....	2,625,275
Bellflower .....	2,226,654	Corona .....	6,961,281	Garden Grove .....	6,386,035
Bell Gardens .....	814,224	Coronado .....	2,889,762	Gilroy .....	2,623,612
Belmont .....	2,396,442	Corte Madera .....	1,251,051	Glendale .....	12,157,287
Belvedere .....	670,032	Costa Mesa .....	7,630,294	Glendora .....	2,829,244
Benicia .....	2,719,321	Cotati .....	428,387	Gonzales .....	215,388
Berkeley .....	6,504,333	Covina .....	2,363,239	Grand Terrace .....	443,557
Beverly Hills .....	10,174,969	Crescent City .....	185,409	Grass Valley .....	596,272
Big Bear Lake .....	1,338,990	Cudahy .....	379,348	Greenfield .....	231,970
Biggs .....	38,645	Culver City .....	3,833,121	Gridley .....	139,700
Bishop .....	242,016	Cupertino .....	6,548,493	Grover Beach .....	645,770
Blue Lake .....	50,939	Cypress .....	3,051,273	Guadalupe .....	135,969
Blythe .....	397,762	Daly City .....	4,439,531	Gustine .....	163,911
Bradbury .....	198,444	Dana Point .....	4,327,830	Half Moon Bay .....	1,111,439
Brawley .....	508,434	Danville .....	5,150,770	Hanford .....	1,475,798
Brea .....	3,759,137	Davis .....	2,946,085	Hawaiian Gardens .....	349,104
Brentwood .....	1,368,965	Delano .....	644,425	Hawthorne .....	2,892,098
Brisbane .....	768,884	Del Mar .....	1,041,401	Hayward .....	7,929,893
Buellton .....	270,022	Del Rey Oaks .....	123,309	Healdsburg .....	715,028
Buena Park .....	4,063,527	Desert Hot Springs .....	470,171	Hemet .....	2,064,210
Burbank .....	9,461,762	Diamond Bar .....	3,900,625	Hercules .....	1,267,814
Burlingame .....	3,718,145	Dinuba .....	431,367	Hermosa Beach .....	2,009,081
Calabasas .....	2,970,803	Dixon .....	782,601	Hesperia .....	2,099,415
Calexico .....	690,619	Dorris .....	15,876	Hidden Hills .....	533,014
California City .....	419,312	Dos Palos .....	112,682	Highland .....	1,347,431
Calimesa .....	295,215	Downey .....	4,668,465	Hillsborough .....	3,184,754
Calipatria .....	51,189	Duarte .....	986,587	Hollister .....	1,644,873
Calistoga .....	328,652	Dublin .....	2,351,251	Holtville .....	109,231
Camarillo .....	5,067,420	Dunsmuir .....	63,337	Hughson .....	104,880
Campbell .....	3,252,067	East Palo Alto .....	606,557	Huntington Beach .....	14,673,104

# PROPERTY TAXES

**TABLE 11 - ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1999-2000 - Continued**  
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Huntington Park .....	1,464,308	Mammoth Lakes .....	1,241,182	Palos Verdes Estates .....	2,746,503
Huron .....	58,550	Manhattan Beach .....	5,284,610	Paradise .....	1,153,419
Imperial .....	242,715	Manteca .....	1,960,776	Paramount .....	1,684,962
Imperial Beach .....	703,710	Maricopa .....	16,282	Parlier .....	137,297
Indian Wells .....	2,241,066	Marina .....	698,403	Pasadena .....	10,085,761
Indio .....	1,444,327	Martinez .....	2,523,834	Paso Robles .....	1,246,331
Industry .....	3,658,526	Marysville .....	432,016	Patterson .....	331,061
Inglewood .....	3,831,250	Maywood .....	504,569	Perris .....	1,110,055
Ione .....	109,665	McFarland .....	143,694	Petaluma .....	3,957,425
Irvine .....	18,292,859	Mendota .....	147,543	Pico Rivera .....	2,183,463
Irwindale .....	1,054,329	Menlo Park .....	5,294,050	Piedmont .....	1,519,156
Isleton .....	25,055	Merced .....	2,192,955	Pinole .....	1,092,171
Jackson .....	246,775	Millbrae .....	1,809,679	Pismo Beach .....	1,062,543
Kerman .....	189,350	Mill Valley .....	1,882,453	Pittsburg .....	2,796,412
King City .....	440,219	Milpitas .....	7,446,139	Placentia .....	2,580,736
Kingsburg .....	348,488	Mission Viejo .....	7,573,946	Placerville .....	513,535
La Canada-Flintridge .....	2,692,487	Modesto .....	7,472,033	Pleasant Hill .....	2,476,898
Lafayette .....	2,778,582	Monrovia .....	2,106,608	Pleasanton .....	8,646,758
Laguna Beach .....	4,155,881	Montague .....	33,071	Plymouth .....	36,512
Laguna Hills .....	3,239,635	Montclair .....	1,353,184	Point Arena .....	23,878
Laguna Niguel .....	6,574,809	Montebello .....	2,731,758	Pomona .....	4,834,845
La Habra .....	2,504,347	Monterey .....	2,538,732	Porterville .....	1,215,621
La Habra Heights .....	590,232	Monterey Park .....	3,015,240	Port Hueneme .....	808,683
Lake Elsinore .....	1,260,045	Monte Sereno .....	672,666	Portola .....	73,073
Lake Forest .....	4,379,381	Moorpark .....	2,210,642	Portola Valley .....	1,095,222
Lakeport .....	270,197	Moraga .....	1,663,406	Poway .....	3,915,268
Lakewood .....	3,807,060	Moreno Valley .....	4,638,529	Rancho Cucamonga .....	7,630,667
La Mesa .....	2,638,786	Morgan Hill .....	2,903,214	Rancho Mirage .....	2,984,009
La Mirada .....	2,948,334	Morro Bay .....	1,035,187	Rancho Palos Verdes .....	5,060,331
Lancaster .....	4,220,867	Mountain View .....	8,551,562	Red Bluff .....	449,109
La Palma .....	992,747	Mt. Shasta .....	185,983	Redding .....	4,101,023
La Puente .....	921,955	Murrieta .....	2,621,366	Redlands .....	3,055,706
La Quinta .....	2,672,615	Napa .....	4,083,919	Redondo Beach .....	5,824,500
Larkspur .....	1,454,053	National City .....	1,578,753	Redwood City .....	7,674,521
Lathrop .....	721,039	Needles .....	180,163	Reedley .....	580,932
La Verne .....	1,811,761	Nevada City .....	273,129	Rialto .....	2,801,013
Lawndale .....	936,454	Newark .....	3,217,730	Richmond .....	6,572,169
Lemon Grove .....	874,014	Newman .....	206,856	Ridgecrest .....	812,280
Lemoore .....	640,759	Newport Beach .....	14,680,579	Rio Dell .....	72,283
Lincoln .....	550,875	Norco .....	1,077,376	Rio Vista .....	258,729
Lindsay .....	233,993	Norwalk .....	3,139,820	Ripon .....	540,517
Live Oak .....	118,049	Novato .....	4,209,822	Riverbank .....	518,272
Livermore .....	5,926,012	Oakdale .....	808,022	Riverside .....	10,693,995
Livingston .....	244,474	Oakland .....	19,670,746	Rocklin .....	2,252,127
Lodi .....	2,754,032	Oakley .....	1,197,505	Rohnert Park .....	2,336,465
Loma Linda .....	794,201	Oceanside .....	7,845,483	Rolling Hills .....	668,889
Lomita .....	955,209	Ojai .....	587,410	Rolling Hills Estates .....	1,300,601
Lompoc .....	1,273,737	Ontario .....	8,659,806	Rosemead .....	1,777,736
Long Beach .....	21,114,991	Orange .....	8,913,021	Roseville .....	6,640,256
Loomis .....	373,117	Orange Cove .....	82,379	Ross .....	617,278
Los Alamitos .....	884,666	Orinda .....	2,408,281	Sacramento .....	18,550,268
Los Altos .....	4,056,620	Orland .....	190,725	St. Helena .....	750,247
Los Altos Hills .....	2,057,172	Oroville .....	545,884	Salinas .....	5,026,822
Los Angeles .....	203,409,163	Oxnard .....	6,650,932	San Anselmo .....	1,149,397
Los Banos .....	873,478	Pacifica .....	2,243,347	San Bernardino .....	5,562,519
Los Gatos .....	3,878,523	Pacific Grove .....	1,262,829	San Bruno .....	2,764,675
Loyalton .....	22,953	Palmdale .....	4,696,550	San Carlos .....	3,495,193
Lynwood .....	1,465,246	Palm Desert .....	5,779,741	San Clemente .....	4,610,242
Madera .....	1,126,359	Palm Springs .....	4,233,113	Sand City .....	132,567
Malibu .....	4,127,480	Palo Alto .....	10,530,416	San Diego .....	81,378,101

# PROPERTY TAXES

**TABLE 11 - ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1999-2000 - Concluded**  
(In thousands of dollars)

City 1	Locally assessed value 2	City 1	Locally assessed value 2	City 1	Locally assessed value 2
San Dimas .....	2,331,816	Signal Hill .....	908,145	Ventura .....	6,073,759
San Fernando .....	794,451	Simi Valley .....	7,067,699	Vernon .....	2,558,782
San Francisco .....	68,631,431	Solana Beach .....	1,731,786	Victorville .....	2,672,987
San Gabriel .....	1,853,385	Soledad .....	318,881	Villa Park .....	741,934
Sanger .....	482,430	Solvang .....	526,883	Visalia .....	4,188,831
San Jacinto .....	757,932	Sonoma .....	836,088	Vista .....	4,291,111
San Joaquin .....	41,923	Sonora .....	287,983	Walnut .....	2,193,882
San Jose .....	63,889,556	South El Monte .....	1,012,222	Walnut Creek .....	7,076,358
San Juan Bautista .....	74,572	South Gate .....	2,799,119	Wasco .....	267,059
San Juan Capistrano .....	3,033,446	South Lake Tahoe .....	2,085,748	Waterford .....	180,251
San Leandro .....	5,315,218	South Pasadena .....	1,698,554	Watsonville .....	1,704,188
San Luis Obispo .....	2,909,884	South San Francisco .....	6,021,632	Weed .....	100,302
San Marcos .....	3,031,434	Stanton .....	1,078,390	West Covina .....	4,743,839
San Marino .....	2,236,419	Stockton .....	8,849,707	West Hollywood .....	3,227,293
San Mateo .....	8,721,376	Suisun .....	1,005,724	Westlake Village .....	1,468,730
San Pablo .....	826,029	Sunnyvale .....	13,900,283	Westminster .....	3,680,089
San Rafael .....	5,535,157	Susanville .....	347,926	Westmorland .....	29,789
San Ramon .....	5,701,039	Sutter Creek .....	140,989	West Sacramento .....	1,983,563
Santa Ana .....	11,385,539	Taft .....	214,197	Wheatland .....	52,501
Santa Barbara .....	7,531,285	Tehachapi .....	238,808	Whittier .....	4,007,476
Santa Clara .....	14,317,822	Tehama .....	12,891	Williams .....	149,744
Santa Clarita .....	9,784,435	Temecula .....	3,801,068	Willits .....	221,363
Santa Cruz .....	3,782,240	Temple City .....	1,644,781	Willows .....	167,166
Santa Fe Springs .....	3,167,917	Thousand Oaks .....	11,856,470	Windsor .....	1,408,578
Santa Maria .....	3,036,580	Tiburon .....	1,805,006	Winters .....	216,763
Santa Monica .....	11,412,436	Torrance .....	13,328,096	Woodlake .....	96,427
Santa Paula .....	885,921	Tracy .....	3,116,470	Woodland .....	2,383,747
Santa Rosa .....	9,546,273	Trinidad .....	34,720	Woodside .....	1,751,737
Santee .....	2,244,098	Truckee .....	1,853,835	Yorba Linda .....	5,253,495
Saratoga .....	4,818,730	Tulare .....	1,584,718	Yountville .....	210,503
Sausalito .....	1,373,052	Tulelake .....	17,100	Yreka .....	340,935
Scotts Valley .....	1,287,635	Turlock .....	2,246,655	Yuba City .....	1,586,668
Seal Beach .....	1,972,390	Tustin .....	4,505,770	Yucaipa .....	1,473,553
Seaside .....	836,267	Twentynine Palms .....	415,053	Yucca Valley .....	729,749
Sebastopol .....	527,457	Ukiah .....	701,007		
Selma .....	505,949	Union City .....	3,962,211		
Shafter .....	324,459	Upland .....	3,534,764		
Shasta Lake .....	250,208	Vacaville .....	4,610,640		
Sierra Madre .....	806,775	Vallejo .....	4,560,170		
				<b>GRAND TOTALS</b>	<b>\$1,691,216,230</b>

<sup>a</sup> These values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the State for them.  
NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 12A - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, 1999-2000**  
(In thousands of dollars)

Type of company 1	Assessed value 2
<b>UNDER PROVISIONS OF SECTION 751 OF THE REVENUE AND TAXATION CODE</b>	
Telephone and telegraph	
Local Exchange Carriers .....	\$20,964,285
Interexchange Carriers .....	5,760,860
Cellular Carriers .....	3,704,696
Radio-Telephone Carriers .....	2,509
Subtotal .....	\$30,432,351
Gas and electric .....	35,231,550
Intercounty pipelines, flumes, canals, ditches and aqueducts .....	949,366
Car .....	24,148
Railroad .....	1,773,675
Total .....	\$68,411,089
<b>UNDER PRIVATE CAR TAX LAW</b>	
Private cars .....	626,629
Grand total .....	\$69,037,718

**TABLE 12B - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1999-2000**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>TELEPHONE AND TELEGRAPH COMPANIES</b>	
Airtouch Cellular - San Diego .....	\$108,991
Airtouch Cellular (Los Angeles SMSA, Ltd.) .....	534,289
Airtouch Cellular (Sacramento Valley, L.P.) .....	133,383
AT&T Communications .....	1,691,301
AT&T Wireless Services of California, Inc. ....	207,452
Bay Area Cellular Telephone Company .....	181,926
Bay Area Teleport, Inc. ....	80,545
Citizens Telecommunications Company of California .....	205,407
Cox Communications PCS, L.P. (formerly Cox California PCS, L.P.) .....	422,627
Fresno MSA, L.P. ....	79,229
Frontier Communications International, Inc. ....	76,600
GST Telecom California, Inc. ....	143,700
GTE California, Inc. ....	4,417,307
GTE Global Network, Inc. ....	84,910
GTE Mobilnet of California, L.P. ....	334,044
GTE Mobilnet of San Diego .....	79,851
ICG Telecom Group, Inc. (formerly ICG Access Services, Inc.) .....	130,900
Los Angeles Cellular Telephone Company .....	469,349
MCI Metro Access Transmission Services, Inc. ....	427,858
MCI Telecommunications Corporation .....	846,125
Nextel of California, Inc. ....	580,811
NextLink California, L.L.C. ....	96,700
Pacific Bell and Subsidiaries .....	15,936,582
QWEST Communications Corporation .....	150,707
Roseville Telephone Company .....	184,034
Sprint Communications Company, L.P. ....	683,951
Sprint PCS .....	313,422
TCG Los Angeles .....	114,500
TCG Northern California .....	95,300
294 companies with an assessed value of less than \$75,000,000 each .....	1,620,550
Total for telephone and telegraph companies <sup>a</sup> .....	\$30,432,351

<sup>a</sup> Includes 22 local exchange carriers, 219 interexchange carriers, 63 cellular carriers, and 19 radio-telephone carriers.  
NOTE: Detail may not add to total due to rounding.

# PROPERTY TAXES

**TABLE 12B - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1999-2000 - Continued**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>GAS AND ELECTRIC COMPANIES</b>	
Anza Electric Cooperative, Inc. ....	\$11,106
Arizona Electric Power Cooperative, Inc. ....	202
Arizona Public Service Company .....	3,350
Avista Corporation (formerly Washington Water Power Company) .....	11,450
Kern River Gas Transmission Company .....	182,907
Mojave Pipeline Company .....	155,200
Mountain Utilities (formerly Kirkwood Gas and Electric Company) .....	2,915
Pacific Gas and Electric Company .....	17,638,222
PacifiCorp .....	184,858
Plumas-Sierra Rural Electric Cooperative .....	22,240
Questar Line 90 Company .....	13,900
San Diego Gas and Electric Company .....	3,024,033
Sierra Pacific Power Company .....	225,208
Southern California Edison Company .....	10,257,898
Southern California Gas Company .....	2,935,622
Southern California Water Company .....	331,997
Southwest Gas Corporation .....	84,676
Standard Pacific Gas Line, Inc. ....	23,100
Surprise Valley Electrification Corporation .....	12,203
Tuscarora Gas Transmission Company .....	76,378
Valley Electric Association, Inc. ....	43
West Coast Gas Company, Inc. ....	541
Wild Goose Storage, Inc. ....	33,500
Total for gas and electric companies .....	\$35,231,550
<b>INTERCOUNTY PIPE LINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS<sup>b</sup></b>	
Aera Energy, L.L.C. ....	\$11,907
All American Pipeline, L.P. ....	66,600
ARCO Pipeline Company .....	31,019
California Gas Gathering, Inc. ....	278
CALNEV Pipe Line Company .....	57,300
Calpine Pipeline Company .....	4,730
Calpine Pittsburg, Inc. (formerly Great Western Pipeline Company, Inc.) .....	8,690
Chevron Pipeline Company .....	37,549
Chevron USA, Inc. ....	30,300
City of Riverside .....	1,191
Exxon Corporation .....	1,400
Homestake Mining Company of California .....	5,360
Kings County Canal Company .....	797
Mobil Pacific Pipeline Company .....	2,500
Natomas Central Mutual Water Company .....	131
North American Chemical Company .....	1,680
San Ardo Pipeline Company .....	10,400
San Luis Canal Company .....	4,830
Shell California Pipeline Company .....	27,200
Shell Oil Company .....	1,150
Standard Gas Company .....	670
S.F.P.P., L.P. ....	290,869
Texaco California Pipelines, Inc. ....	3,260
Texaco Exploration and Production, Inc. ....	7,480
Texaco Trading and Transportation, Inc. ....	119,100
Tosco Corporation .....	895
Union Island Pipeline Company .....	5,790
Unocap .....	57,700
Ventura Pipeline System .....	6,990
West Coast Pipe Lines .....	151,600
Total for intercounty pipe lines, etc. ....	\$949,366

<sup>b</sup> All other taxable property owned by these companies is locally assessed.

# PROPERTY TAXES

**TABLE 12B - ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1999-2000 - Concluded**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>CAR COMPANIES<sup>c</sup></b>	
General American Transportation Corporation .....	\$12,516
TTX Company .....	11,426
Union Tank Car Company .....	207
Total for car companies .....	\$24,148
<b>RAILROAD COMPANIES</b>	
Alameda Belt Line .....	\$9,604
Almanor Railroad Company .....	169
Amador Central Railroad Company .....	93
Arizona and California Railroad Company, L.P. ....	5,145
Burlington Northern and Santa Fe Railway Company .....	552,868
California Northern Railroad .....	3,801
California Western Railroad, Inc. ....	1,652
Central California Traction Company .....	4,726
Central Oregon and Pacific Railroad .....	2,781
Lake County Railroad .....	106
McCloud Railway Company, a Subsidiary of 4-Rails, Inc. ....	1,779
Modesto and Empire Traction Company .....	18,829
Napa Valley Wine Train, Inc. ....	8,566
The Oakland Terminal Railway .....	5,120
Pacific Harbor Lines .....	2,234
Parr Terminal Railroad .....	409
San Diego and Arizona Eastern Railway Company .....	780
San Diego and Imperial Valley Railroad Company .....	2,641
San Joaquin Valley Railroad Company .....	10,748
Santa Cruz Big Trees and Pacific Railway Company .....	590
Santa Maria Valley Railroad Company .....	1,935
Sierra Railroad Company .....	489
Stockton Terminal and Eastern Railroad .....	8,216
Trona Railway Company .....	11,794
Tulare Valley Railroad .....	1,509
Union Pacific Railroad Company .....	1,113,489
Ventura County Railroad Company .....	2,079
West Isle Line, Inc. ....	216
Yolo Shortline Railroad Company .....	535
Yreka Western Railroad Company .....	772
Total for railroad companies .....	\$1,773,675

<sup>c</sup> Property at fixed locations which is not subject to the private car tax. Excludes the value of private cars operated on the railroads, for which see Table 17A.

**TABLE 13 - Discontinued.**

In previous reports this table presented data on assessment ratios, "Collier factors" and coefficients of dispersion.

# PROPERTY TAXES

**TABLE 14 - 1998-99 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE**

(Levies and assessed values in thousands of dollars)

County	Net taxable <sup>a</sup> assessed value	Property tax allocations and levies <sup>b</sup>					Average tax rate	
		City	County <sup>c</sup>	School <sup>c</sup>	Other <sup>d</sup> district	Total <sup>d</sup>	1998-99	1997-98
1	2	3	4	5	6	7	8	9
Alameda.....	\$92,660,029	\$208,971	\$158,572	\$477,672	\$215,614	\$1,060,829	1.145%	1.155%
Alpine.....	239,046	-	1,529	632	230	2,390	1.000	1.000
Amador.....	2,243,594	963	7,212	13,846	415	22,436	1.000	1.000
Butte.....	9,563,919	5,507	12,800	65,018	16,675	100,000	1.046	1.035
Calaveras.....	2,934,319	164	5,880	20,654	4,088	30,786	1.049	1.034
Colusa.....	1,687,079	812	4,810	9,910	1,326	16,857	0.999	1.000
Contra Costa.....	72,245,884	67,262	99,389	382,985	231,498	781,134	1.081	1.081
Del Norte.....	980,642	95	1,869	6,314	1,539	9,816	1.001	1.001
El Dorado.....	11,261,313	3,469	27,226	57,499	28,488	116,682	1.036	1.032
Fresno.....	32,048,088	44,558	45,354	234,636	45,019	369,567	1.153	1.119
Glenn.....	1,479,924	948	3,170	10,125	672	14,916	1.008	1.008
Humboldt.....	6,030,019	1,855	12,252	38,014	9,201	61,323	1.017	1.007
Imperial.....	5,581,836	4,599	10,475	38,792	7,391	61,257	1.097	1.096
Inyo.....	2,213,908	287	6,712	13,636	1,532	22,167	1.001	1.002
Kern.....	36,119,262	21,378	101,270	224,294	45,007	391,949	1.085	1.097
Kings.....	4,161,013	2,755	10,681	24,999	5,712	44,148	1.061	1.048
Lake.....	3,336,299	991	8,241	19,064	5,292	33,587	1.007	1.011
Lassen.....	1,406,937	569	2,931	10,465	747	14,713	1.046	1.056
Los Angeles.....	515,169,588	892,576	1,278,246	2,314,659	995,158	5,480,638	1.064	1.055
Madera.....	5,802,142	1,643	9,171	43,480	5,105	59,399	1.024	1.015
Marin.....	26,008,380	30,753	49,332	150,399	36,157	266,641	1.025	1.021
Mariposa.....	1,129,858	-	2,856	7,868	602	11,326	1.002	1.000
Mendocino.....	5,189,945	934	14,120	33,147	6,508	54,708	1.054	1.059
Merced.....	8,649,669	5,683	19,998	54,095	7,799	87,574	1.012	1.012
Modoc.....	671,986	229	1,818	4,282	391	6,720	1.000	1.000
Mono.....	1,967,545	606	6,314	8,471	4,744	20,135	1.023	1.026
Monterey.....	23,591,287	16,764	39,425	148,625	36,023	240,837	1.021	1.020
Napa.....	10,490,286	10,557	23,587	70,307	3,813	108,264	1.032	1.024
Nevada.....	7,088,723	4,539	10,920	43,020	13,832	72,311	1.020	1.014
Orange.....	189,399,043	213,430	128,734	1,203,793	418,705	1,964,663	1.037	1.045
Placer.....	19,625,170	13,047	40,019	128,403	23,941	205,409	1.047	1.042
Plumas.....	2,097,606	146	4,671	13,753	2,417	20,987	1.001	1.001
Riverside.....	74,692,419	50,847	105,898	395,054	252,333	804,131	1.077	1.098
Sacramento.....	55,628,603	56,554	110,798	287,573	119,633	574,557	1.033	1.034
San Benito.....	3,027,350	790	4,028	19,428	8,754	33,000	1.090	1.095
San Bernardino.....	76,321,010	58,000	103,028	379,504	292,146	832,677	1.091	1.086
San Diego.....	160,680,670	216,128	243,671	1,074,883	171,946	1,706,627	1.062	1.064
San Francisco.....	64,007,969	-	484,568	208,250	54,326	747,145	1.167	1.189
San Joaquin.....	25,305,999	28,043	57,229	143,988	25,445	254,704	1.006	1.004
San Luis Obispo.....	19,392,771	13,513	49,819	140,745	9,959	214,036	1.104	1.098
San Mateo.....	67,114,431	73,335	102,794	428,520	86,101	690,749	1.029	1.026
Santa Barbara.....	28,267,350	13,901	56,904	177,343	44,561	292,709	1.036	1.025
Santa Clara.....	145,207,470	133,302	234,275	965,456	264,036	1,597,069	1.100	1.096
Santa Cruz.....	16,707,887	10,076	26,206	105,835	34,303	176,420	1.056	1.028
Shasta.....	8,383,035	5,918	12,347	61,337	10,795	90,398	1.078	1.081
Sierra.....	383,673	25	2,085	1,334	530	3,974	1.036	1.003
Siskiyou.....	2,427,659	1,492	5,611	16,418	1,030	24,551	1.011	1.009
Solano.....	19,662,617	29,274	35,611	96,373	54,534	215,791	1.097	1.095
Sonoma.....	30,638,209	21,467	70,858	204,673	38,026	335,023	1.093	1.093
Stanislaus.....	18,417,267	11,994	22,293	144,648	12,375	191,310	1.039	1.053
Sutter.....	4,079,422	2,882	7,614	25,739	4,559	40,795	1.000	1.000
Tehama.....	2,574,188	1,144	6,635	17,271	889	25,939	1.008	1.010
Trinity.....	671,807	-	2,078	4,319	344	6,741	1.003	1.003
Tulare.....	14,148,220	8,220	30,439	87,647	16,641	142,947	1.010	1.006
Tuolumne.....	3,388,830	253	10,058	21,754	2,402	34,466	1.017	1.009
Ventura.....	48,526,856	39,871	85,160	270,868	116,730	512,628	1.056	1.055
Yolo.....	8,986,581	15,989	9,176	51,794	13,394	90,353	1.005	1.030
Yuba.....	2,261,422	796	4,878	14,870	2,426	22,971	1.016	1.016
<b>TOTAL.....</b>	<b>\$2,003,978,054</b>	<b>\$2,349,902</b>	<b>\$4,033,642</b>	<b>\$11,218,479</b>	<b>\$3,813,856</b>	<b>\$21,415,879</b>	<b>1.069%</b>	<b>1.067%</b>

<sup>a</sup> These are the assessed values on which general property taxes were actually levied in 1998-99. Excluded are exemptions totaling \$92,556,887,000 as follows: homeowners', \$35,995,709,000; all other, \$56,561,178,000.

<sup>b</sup> The county levies at a rate of 1 percent of assessed value have been allocated among the jurisdictions receiving a portion of those levies. Excluded are the State reimbursements to local governments of \$388,829,000 for the homeowners' exemption described in footnote a.

<sup>c</sup> County levies for school purposes, such as junior college tuition and countywide school levies, are included with school levies.

<sup>d</sup> Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.

# PROPERTY TAXES

**TABLE 15 - 1998-99 GENERAL PROPERTY TAX DOLLAR<sup>a</sup>, BY COUNTY**

County	Property tax dollars				
	City	County <sup>b</sup>	School purpose <sup>b</sup>	Other districts	Total
1	2	3	4	5	6
Alameda.....	\$.20	\$.15	\$.45	\$.20	\$1.00
Alpine.....	-	.64	.26	.10	1.00
Amador.....	.04	.32	.62	.02	1.00
Butte.....	.05	.13	.65	.17	1.00
Calaveras.....	.01	.19	.67	.13	1.00
Colusa.....	.05	.28	.59	.08	1.00
Contra Costa.....	.09	.13	.48	.30	1.00
Del Norte.....	.01	.19	.64	.16	1.00
El Dorado.....	.03	.23	.49	.25	1.00
Fresno.....	.12	.12	.64	.12	1.00
Glenn.....	.06	.21	.68	.05	1.00
Humboldt.....	.03	.20	.62	.15	1.00
Imperial.....	.08	.17	.63	.12	1.00
Inyo.....	.01	.30	.62	.07	1.00
Kern.....	.05	.26	.57	.12	1.00
Kings.....	.06	.24	.57	.13	1.00
Lake.....	.03	.24	.57	.16	1.00
Lassen.....	.04	.20	.71	.05	1.00
Los Angeles.....	.16	.24	.42	.18	1.00
Madera.....	.03	.15	.73	.09	1.00
Marin.....	.12	.18	.56	.14	1.00
Mariposa.....	-	.25	.70	.05	1.00
Mendocino.....	.02	.26	.60	.12	1.00
Merced.....	.06	.23	.62	.09	1.00
Modoc.....	.03	.27	.64	.06	1.00
Mono.....	.03	.31	.42	.24	1.00
Monterey.....	.07	.16	.62	.15	1.00
Napa.....	.10	.22	.65	.03	1.00
Nevada.....	.06	.15	.60	.19	1.00
Orange.....	.11	.07	.61	.21	1.00
Placer.....	.06	.19	.63	.12	1.00
Plumas.....	.01	.22	.66	.11	1.00
Riverside.....	.06	.13	.49	.32	1.00
Sacramento.....	.10	.19	.50	.21	1.00
San Benito.....	.02	.12	.59	.27	1.00
San Bernardino.....	.07	.12	.46	.35	1.00
San Diego.....	.13	.14	.63	.10	1.00
San Francisco.....	-	.65	.28	.07	1.00
San Joaquin.....	.11	.22	.57	.10	1.00
San Luis Obispo.....	.06	.23	.66	.05	1.00
San Mateo.....	.11	.15	.62	.12	1.00
Santa Barbara.....	.05	.19	.61	.15	1.00
Santa Clara.....	.08	.15	.60	.17	1.00
Santa Cruz.....	.06	.15	.60	.19	1.00
Shasta.....	.06	.14	.68	.12	1.00
Sierra.....	.01	.52	.34	.13	1.00
Siskiyou.....	.06	.23	.67	.04	1.00
Solano.....	.14	.16	.45	.25	1.00
Sonoma.....	.07	.21	.61	.11	1.00
Stanislaus.....	.06	.12	.76	.06	1.00
Sutter.....	.07	.19	.63	.11	1.00
Tehama.....	.04	.26	.67	.03	1.00
Trinity.....	-	.31	.64	.05	1.00
Tulare.....	.06	.21	.61	.12	1.00
Tuolumne.....	.01	.29	.63	.07	1.00
Ventura.....	.08	.16	.53	.23	1.00
Yolo.....	.18	.10	.57	.15	1.00
Yuba.....	.03	.21	.65	.11	1.00
<b>TOTAL.....</b>	<b>\$.11</b>	<b>\$.19</b>	<b>\$.52</b>	<b>\$.18</b>	<b>\$1.00</b>

<sup>a</sup> Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (e.g. per parcel).  
<sup>b</sup> County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

# PROPERTY TAXES

**TABLE 16A - TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 1998**

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
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>

<sup>a</sup>In effect for the year. The rate is set annually in December.

<sup>b</sup>A sunset provision terminated the reserve fund tax at the end of 1982.

<sup>c</sup>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, 1998**

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)
Alpine	0.3	\$69	Placer	65.3	19,628
Amador	32.7	9,722	Plumas	109.0	33,741
Butte	97.5	33,670	San Mateo	3.6	1,557
Calaveras	53.7	16,716	Santa Clara	0.8	416
Del Norte	47.2	23,385	Santa Cruz	22.4	8,929
El Dorado	99.5	27,640	Shasta	148.9	47,669
Fresno	21.0	5,907	Sierra	21.8	6,388
Glenn	28.8	10,698	Siskiyou	189.2	59,347
Humboldt	450.6	203,495	Sonoma	20.5	7,768
Kern	2.6	673	Tehama	83.4	28,648
Lake	16.5	4,520	Trinity	109.9	35,847
Lassen	56.2	19,350	Tulare	8.4	2,213
Madera	9.0	2,142	Tuolumne	53.5	15,282
Mariposa	4.2	1,305	Yuba	22.7	7,650
Mendocino	225.9	96,491	Other <sup>d</sup>	0.3	431
Modoc	18.8	5,998	TOTAL	2,090.7	\$759,026
Mono	4.8	2,459			
Napa	0.9	237			
Nevada	60.9	19,037			

<sup>a</sup>Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

<sup>b</sup>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.

<sup>c</sup>Value of the timber immediately before cutting.

<sup>d</sup>Includes timber harvested in Alameda, Colusa, Contra Costa, Los Angeles, Merced, Monterey, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, Stanislaus, and Ventura counties.

# PROPERTY TAXES

**TABLE 17A - ASSESSED VALUE<sup>a</sup> OF PRIVATE (RAIL) CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 1999-2000**

Name of company 1	Assessed value <sup>a</sup> (In thousands) 2	Amount of tax 3
<b>PRIVATE CARS</b>		
ACE Cogeneration Company .....	\$1,690	\$17,996
ACF Industries, Inc. ....	14,743	157,017
ADM Transportation Company .....	13,308	141,726
Ag Processing, Inc. ....	3,049	32,468
APL Land Transport Services, Inc. ....	5,708	60,794
ARCO Products Company .....	4,284	45,628
BASF Corporation .....	1,576	16,779
Bombardier Capital Rail, Inc. (formerly NorRail, Inc.) .....	2,173	23,139
Cargill, Inc. ....	15,354	163,521
Cargill, Inc. (CGD Division) .....	2,412	25,687
Celtran, Inc. ....	1,165	12,406
CGTX, Inc. ....	1,931	20,562
Chevron Chemical Company .....	3,913	41,674
Chevron USA, Inc. ....	3,241	34,517
Chicago Freight Car Leasing Company .....	7,798	83,045
Crystal Car Line, Inc. ....	2,467	26,272
The Dow Chemical Company .....	6,223	66,276
E. I. du Pont de Nemours and Company, Inc. ....	1,086	11,569
Eastman Chemical Company, Inc. ....	1,813	19,304
ECDC Environmental, L.C. ....	1,475	15,704
Equistar Chemicals, L.P. ....	3,397	36,174
Exxon Corporation (dba Exxon Chemical Americas) .....	4,972	52,951
Exxon Corporation (dba Exxon Company, USA) .....	931	9,919
Farmers Commodities Transportation Company .....	3,298	35,124
Farmland Industries, Inc. ....	1,785	19,015
First Union Rail .....	7,230	76,995
FMC Corporation .....	1,175	12,517
Formosa Transrail Corporation .....	5,777	61,520
GATX Capital Corporation .....	922	9,815
General American Transportation Corporation .....	64,498	686,899
General Electric Railcar Services Corporation .....	21,122	224,946
The GEON Company .....	1,103	11,746
Helm Financial Corporation .....	1,098	11,698
IMC Chemicals, Inc. (formerly North American Chemical Company) .....	23,826	253,743
MHC, Inc. ....	2,354	25,073
Minnesota Corn Processors, Inc. (Bulk Products Division) .....	9,889	105,318
Mobil Oil Corporation .....	10,799	115,012
Montell USA, Inc. ....	3,075	32,746
Nevada Cement Company .....	1,033	11,006
North Star Steel Company .....	1,868	19,894
Nova Chemicals, Inc. ....	4,037	42,996
Occidental Chemical Corporation .....	1,222	13,011
Phillips Petroleum Company .....	3,454	36,782
Procor, Ltd. ....	5,229	55,693
Rail Box Company .....	5,946	63,325
Railcar Associates, L.P. ....	7,047	75,053
Railcar Leasing, L.L.C. ....	16,702	177,873
Shintech, Inc. ....	934	9,947
J.R. Simplot Company .....	1,100	11,710
Solvay Minerals, Inc. ....	2,808	29,902
Solvay Polymers, Inc. ....	3,241	34,518
Southdown, Inc. ....	1,570	16,719
A.E. Staley Manufacturing Company .....	2,334	24,861
Transportation Equipment, Inc. ....	1,209	12,879
Trinity Industries Leasing Company .....	6,745	71,833
TTX Company .....	221,111	2,354,836
Union Carbide Corporation .....	2,521	26,844
Union Tank Car Company .....	45,486	484,427
U.S. Borax, Inc. ....	1,151	12,260
Westlake Polymers Corporation .....	1,434	15,276
210 other companies with an assessed value under \$900,000 each .....	25,787	274,665
<b>Totals for private (rail) cars .....</b>	<b>\$626,629</b>	<b>\$6,673,602</b>

<sup>a</sup> 1999-2000 assessed values were set at 80.60 percent of market value.

# PROPERTY TAXES

**TABLE 17B - PRIVATE (RAIL) CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-40 TO 1999-2000**

Fiscal year 1	Average number of cars 2	Assessed value <sup>a</sup> (In thousands) 3	Average assessed value per car <sup>a</sup> 4	Tax rate per \$100 assessed value <sup>b</sup> 5	Amount of tax <sup>c</sup> (In thousands) 6
1999-00	27,168	\$626,629	\$23,065	1.065	\$6,674
1998-99	24,707	595,587	24,106	1.063	6,331
1997-98	24,268	584,153	24,071	1.058	6,180
1996-97	23,834	583,191	24,469	1.058	6,170
1995-96	22,472	489,453	21,781	1.055	5,164
1994-95	22,532	583,598	25,901	1.054	6,151
1993-94	21,206	508,150	23,963	1.056	5,366
1992-93	21,971	513,828	23,387	1.054	5,416
1991-92	22,172	492,304	22,204	1.056	5,199
1990-91	22,290	467,257	20,963	1.060	4,953
1989-90	22,190	371,014	16,720	1.063	3,944
1988-89	21,178	328,270	15,501	1.069	3,509
1987-88	19,521	410,765	21,042	1.074	4,412
1986-87	20,990	439,754	20,951	1.086	4,776
1985-86	21,159	407,506	19,259	1.102	4,491
1984-85	21,526	515,750	23,959	1.115	5,751
1983-84	22,596	554,614	24,545	1.119	6,206
1982-83	18,688	581,697	31,127	1.13	6,573
1981-82	16,142	528,235	32,724	1.14	6,022
1980-81	16,143	109,696	6,795	4.62	5,068
1979-80	14,514	90,701	6,249	4.70	4,263
1978-79	17,483	87,393	4,999	4.85	4,239
1977-78	18,388	78,154	4,213	11.19	8,754
1976-77	18,962	78,660	4,148	11.33	8,915
1975-76	18,003	75,652	4,202	11.24	8,505
1974-75	18,648	71,251	3,801	11.15	7,946
1973-74	17,111	64,101	3,681	11.44	7,334
1972-73	15,157	50,255	3,316	11.43	5,701
1971-72	14,977	44,196	2,951	10.85	4,552
1970-71	15,091	41,766	2,768	9.93	4,148
1969-70	15,088	39,809	2,638	9.39	3,739
1968-69	14,756	43,421	2,943	8.90	3,865
1967-68	14,559	37,627	2,584	7.79	2,931
1966-67	13,872	32,986	2,378	7.51	2,477
1965-66	14,436	30,243	2,095	7.29	2,205
1964-65	14,534	28,855	1,985	6.99	2,017
1963-64	14,562	26,679	1,832	6.92	1,846
1962-63	15,639	26,506	1,695	6.82	1,808
1961-62	16,182	26,807	1,657	6.54	1,753
1960-61	16,055	25,894	1,613	6.44	1,668
1959-60	15,953	25,848	1,620	6.24	1,613
1958-59	16,867	30,573	1,813	5.60	1,712
1957-58	17,108	29,826	1,743	5.33	1,590
1956-57	17,168	27,435	1,598	5.19	1,424
1955-56	17,644	26,136	1,481	5.09	1,330
1954-55	17,993	26,534	1,475	4.90	1,301
1953-54	17,092	25,378	1,485	4.81	1,222
1952-53	16,051	23,524	1,466	4.79	1,127
1951-52	16,511	21,974	1,331	4.95	1,089
1950-51	17,068	19,186	1,124	4.64	891
1945-50	16,382	17,426 <sup>d</sup>	1,064	3.99	3,510
1940-45	13,259	12,630 <sup>d</sup>	953	3.63	2,286
1938-40	13,734	11,579 <sup>d</sup>	843	3.66	848 <sup>e</sup>

<sup>a</sup> Includes materials and supplies held, stored, or used in the State for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-89, assessed values have been set at percentages ranging from 68 percent to 87.75 percent of market value.

<sup>b</sup> Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82, and the tax rate was adjusted downward proportionately.

<sup>c</sup> Includes interest, penalties, and escape assessments from prior years.

<sup>d</sup> Average total assessed value for the period.

<sup>e</sup> The private car tax was first imposed in 1938. Prior to 1938 private cars were subject to local taxation and were assessed in the same manner as utility property.

# SALES AND USE TAXES

**TABLE 18 - STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-35 TO 1998-99**  
(Collections in thousands of dollars)

Fiscal year 1	Collections <sup>a</sup>			Number of outstanding permits <sup>c</sup> 5
	Taxes 2	Fees <sup>b</sup> 3	Total 4	
1998-99 .....	\$19,127,134	\$577	\$19,127,711	970,395
1997-98 .....	17,765,162	536	17,765,698	973,786
1996-97 .....	16,676,098	847	16,676,945	986,439
1995-96 .....	15,851,326	1,227	15,852,553	992,019
1994-95 .....	14,798,018	1,459	14,799,478	998,970
1993-94 .....	14,070,021 <sup>d</sup>	1,551	14,071,571 <sup>d</sup>	992,172
1992-93 .....	15,219,095	1,515	15,220,611	987,455
1991-92 .....	14,988,495 <sup>d</sup>	1,637	14,990,132 <sup>d</sup>	962,893 <sup>e</sup>
1990-91 .....	13,416,482	1,641	13,418,122	931,433
1989-90 .....	13,564,696	1,307	13,566,003	902,465
1988-89 .....	12,647,397	1,750	12,649,147	874,129
1987-88 .....	11,662,040	1,931	11,663,971	866,266
1986-87 .....	10,901,096	875	10,901,971	843,526
1985-86 .....	10,317,990	574	10,318,564	815,783
1984-85 .....	9,797,612	501	9,798,113	784,248
1983-84 .....	8,797,924	498	8,798,422	764,366
1982-83 .....	7,795,554	475	7,796,029	763,685
1981-82 .....	7,689,139	448	7,689,587	724,352
1980-81 .....	7,131,482	409	7,131,891	673,876
1979-80 .....	6,658,425	365	6,658,790	658,822
1978-79 .....	5,810,484	310	5,810,794	634,758
1977-78 .....	5,028,658	308	5,028,966	598,477
1976-77 .....	4,311,426	272	4,311,698	571,659
1975-76 .....	3,737,838	252	3,738,090	536,545
1974-75 .....	3,372,966	231	3,373,197	510,232
1973-74 .....	2,673,570 <sup>d</sup>	205	2,673,775 <sup>d</sup>	484,655
1972-73 .....	2,197,083 <sup>d</sup>	193	2,197,276 <sup>d</sup>	472,457
1971-72 .....	1,991,992	193	1,992,185	452,033
1970-71 .....	1,796,956	186	1,797,142	437,731
1969-70 .....	1,751,658	171	1,751,829	420,766
1968-69 .....	1,634,612	156	1,634,768	412,563
1967-68 .....	1,389,943 <sup>d</sup>	145	1,390,088 <sup>d</sup>	399,100
1966-67 .....	1,053,251	138	1,053,389	395,321
1965-66 .....	1,096,165 <sup>f</sup>	145	1,096,310 <sup>f</sup>	389,115
1964-65 .....	939,651	146	939,797	377,746
1963-64 .....	876,946	128	877,074	369,261
1962-63 .....	813,313	120	813,433	360,976
1961-62 .....	749,375	117	749,492	353,520
1960-61 .....	710,931	119	711,050	351,727
1955-60 <sup>g</sup> .....	3,110,503	540	3,111,043	326,124
1950-55 .....	2,233,631	509	2,234,140	289,620
1945-50 .....	1,316,653 <sup>d</sup>	615	1,317,268 <sup>d</sup>	270,231
1940-45 .....	665,100 <sup>d</sup>	303	665,403 <sup>d</sup>	179,067
1935-40 .....	426,422 <sup>d</sup>	518 <sup>h</sup>	426,940 <sup>d</sup>	186,473 <sup>i</sup>
1933-35 .....	89,661 <sup>d</sup>	282	89,943 <sup>d</sup>	185,748

<sup>a</sup> Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund and the Local Public Safety Fund.

<sup>b</sup> The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50.

<sup>c</sup> As of December 31 for each fiscal year.

<sup>d</sup> The state sales tax was first imposed August 1, 1933 at a rate of 2-1/2 percent. Effective July 1, 1935, the tax rate was increased to 3 percent; sales of food for home consumption, except when served as meals, were exempted; and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2-1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3-3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4-3/4 percent. On October 1, 1973 the state tax rate was reduced to 3-3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4-3/4 percent. Effective July 15, 1991, the tax rate was increased to 5-1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent.

<sup>e</sup> Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.

<sup>f</sup> Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.

<sup>g</sup> The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962. See Table 23 for details.

<sup>h</sup> All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.

<sup>i</sup> Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.

# SALES AND USE TAXES

**TABLE 19 - STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 1998-99**

Type of business 1	Taxable transactions <sup>a</sup>			Number of permits on June 30, 1999 <sup>b</sup> 5
	Amount (In thousands) 2	Percent of total 3	Percent change from year to year 4	
<b>Retail Stores</b>				
Women's apparel .....	\$3,341,595	.90%	10.0%	10,089
Men's apparel .....	1,891,999	.51	11.2	3,813
Family apparel .....	4,188,240	1.12	-18.5	12,384
Shoes .....	1,949,809	.52	2.1	4,745
Apparel stores group .....	11,371,643	3.05	-3.5	31,031
General merchandise stores .....	35,699,360	9.57	11.1	9,658
Drug stores <sup>c</sup> .....	5,095,703	1.37	0.7	4,366
General merchandise group .....	40,795,063	10.94	9.7	14,024
Gifts, art goods, and novelties .....	1,563,956	.42	8.0	12,472
Sporting goods .....	2,945,080	.79	4.8	6,866
Florists .....	874,557	.23	4.8	5,513
Photographic equipment and supplies .....	675,544	.18	-16.6	1,491
Musical instruments .....	1,652,748	.44	4.7	3,089
Stationery and books .....	3,840,801	1.03	0.1	9,402
Jewelry .....	1,691,941	.45	10.6	8,278
Office, store, and school supplies .....	12,438,030	3.33	12.7	15,557
Other specialties .....	12,240,081	3.28	11.1	102,614
Specialty stores group .....	37,922,738	10.17	8.7	165,282
Food stores selling all types of liquor <sup>c</sup> .....	11,291,207	3.03	1.0	5,410
All other food stores <sup>c</sup> .....	5,255,732	1.41	7.1	19,042
Food stores group .....	16,546,939	4.44	2.9	24,452
Eating places: no alcoholic beverages .....	13,793,173	3.70	7.1	44,220
Eating places: beer and wine .....	7,932,883	2.13	7.5	19,285
Eating and drinking: all types of liquor .....	9,412,241	2.52	6.2	10,765
Eating and drinking group .....	31,138,297	8.35	6.9	74,270
Household and home furnishings .....	7,142,791	1.91	13.3	23,100
Household appliance dealers .....	4,015,683	1.08	8.2	3,922
Household group .....	11,158,474	2.99	11.4	27,022
Lumber and building materials .....	13,092,606	3.51	17.2	3,778
Hardware stores .....	2,381,611	.64	8.3	2,221
Plumbing and electrical supplies .....	2,252,763	.60	14.4	1,766
Paint, glass, and wallpaper .....	912,034	.24	27.3	1,658
Building material group .....	18,639,014	5.00	16.1	9,423
New motor vehicle dealers .....	36,582,091	9.81	12.4	2,460
Used motor vehicle dealers .....	4,258,570	1.14	21.9	7,377
Automotive supplies and parts .....	4,403,755	1.18	5.9	12,493
Service stations .....	18,294,653	4.90	-0.9	9,298
Automotive group .....	63,539,069	17.03	8.3	31,628
Packaged liquor stores .....	1,864,343	.50	4.1	4,913
Second-hand merchandise .....	477,995	.13	6.2	8,117
Farm implement dealers .....	2,313,054	.62	13.8	1,236
Farm and garden supply stores .....	1,985,978	.53	4.5	3,866
Fuel and ice dealers .....	408,346	.11	7.0	841
Mobile homes, trailers, and campers .....	841,465	.23	20.7	804
Boat, motorcycle, and plane dealers .....	1,611,742	.43	13.2	2,306
All other retail stores group .....	9,502,923	2.55	9.5	22,083
<b>Retail Stores Totals .....</b>	<b>\$240,614,160</b>	<b>64.51%</b>	<b>8.1%</b>	<b>399,215</b>
Business and Personal Services .....	19,477,097	5.22	9.0	106,202
All Other Outlets .....	112,902,758	30.27	2.8	456,213
<b>Totals All Outlets .....</b>	<b>\$372,994,015</b>	<b>100.00%</b>	<b>6.5%</b>	<b>961,630</b>
<b>HISTORICAL DATA</b>				
<b>Comparable data for all outlets</b>				
1997-98 .....	\$350,171,458	-	6.5%	954,088
1996-97 .....	328,788,206	-	5.3	965,223
1995-96 .....	312,163,941	-	6.5	974,756
1994-95 .....	293,065,615	-	5.6	983,574

<sup>a</sup> Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 14, 1998 through August 12, 1999.

<sup>b</sup> A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

<sup>c</sup> Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.

# SALES AND USE TAXES

**TABLE 20 - STATE SALES AND USE TAX STATISTICS, BY COUNTY, 1998-99**

County	Taxable sales of retail stores (In thousands)	Taxable sales of all outlets <sup>a</sup>			Number of permits on June 30, 1999 <sup>b</sup>
		Amount (In thousands)	Percent of total	Percent change from 1997-98	
1	2	3	4	5	6
Alameda .....	\$11,145,168	\$19,641,497	5.27%	3.1%	40,657
Alpine .....	5,065	29,287	.01	3.3	68
Amador .....	220,251	301,769	.08	8.1	1,507
Butte .....	1,335,685	1,808,961	.48	9.3	5,860
Calaveras .....	132,886	207,050	.06	7.3	1,593
Colusa .....	114,197	193,656	.05	7.2	496
Contra Costa .....	7,498,259	10,723,708	2.88	11.8	22,864
Del Norte .....	103,757	148,477	.04	-0.2	696
El Dorado .....	751,854	1,104,630	.30	8.1	5,478
Fresno .....	5,088,729	7,411,148	1.99	7.2	18,454
Glenn .....	112,034	205,317	.06	10.2	717
Humboldt .....	838,625	1,159,442	.31	4.9	4,576
Imperial .....	805,817	1,147,494	.31	4.8	3,901
Inyo .....	148,789	237,605	.06	9.2	783
Kern .....	3,858,092	6,023,491	1.61	5.9	14,471
Kings .....	533,942	747,162	.20	4.3	1,935
Lake .....	259,209	353,796	.09	9.5	1,699
Lassen .....	125,688	191,675	.05	3.6	760
Los Angeles .....	59,927,935	93,051,927	24.95	5.4	268,838
Madera .....	523,347	802,087	.22	8.8	2,689
Marin .....	2,522,258	3,522,283	.94	9.7	11,336
Mariposa .....	40,290	123,777	.03	1.5	699
Mendocino .....	608,460	841,735	.23	4.6	3,614
Merced .....	1,034,027	1,526,803	.41	11.0	3,794
Modoc .....	37,344	64,628	.02	10.5	384
Mono .....	102,826	169,479	.05	14.9	637
Monterey .....	2,829,704	4,069,250	1.09	9.2	11,111
Napa .....	968,812	1,557,632	.42	12.7	4,240
Nevada .....	572,710	829,134	.22	8.7	3,965
Orange .....	23,411,214	38,437,228	10.31	6.5	93,216
Placer .....	2,554,562	3,706,491	.99	15.0	8,227
Plumas .....	97,700	156,675	.04	-0.3	997
Riverside .....	9,932,403	14,031,503	3.76	12.2	34,351
Sacramento .....	9,262,931	14,026,269	3.76	8.8	29,910
San Benito .....	223,608	394,422	.11	6.9	1,253
San Bernardino .....	10,593,328	15,852,872	4.25	10.3	39,308
San Diego .....	20,950,975	30,957,032	8.30	8.4	79,287
San Francisco .....	7,140,649	11,556,144	3.10	4.6	29,700
San Joaquin .....	3,529,372	5,362,028	1.44	9.2	11,539
San Luis Obispo .....	1,733,558	2,451,652	.66	10.4	9,132
San Mateo .....	6,918,113	11,295,693	3.03	2.1	21,737
Santa Barbara .....	2,985,938	4,195,291	1.12	6.8	13,537
Santa Clara .....	15,633,415	28,140,513	7.54	2.1	49,513
Santa Cruz .....	1,804,433	2,475,904	.66	7.8	8,838
Shasta .....	1,226,466	1,742,477	.47	8.4	5,509
Sierra .....	7,684	20,024	.01	34.3	124
Siskiyou .....	220,747	337,781	.09	4.1	2,080
Solano .....	2,617,461	3,635,705	.97	9.5	8,010
Sonoma .....	3,841,454	5,648,507	1.51	9.1	16,510
Stanislaus .....	3,018,558	4,426,985	1.19	8.4	10,139
Sutter .....	627,030	798,366	.21	7.6	1,928
Tehama .....	296,833	415,236	.11	7.6	1,567
Trinity .....	34,085	55,664	.01	2.8	586
Tulare .....	1,953,942	2,913,095	.78	7.6	8,193
Tuolumne .....	316,034	428,296	.11	8.4	2,234
Ventura .....	5,537,787	7,841,437	2.10	8.1	22,374
Yolo .....	1,166,876	2,025,628	.54	11.1	3,705
Yuba .....	231,573	332,840	.09	4.5	1,241
Statewide .....	499,671	1,137,357	.30	-27.9	9,063
Totals .....	\$240,614,160	\$372,994,015	100.00%	6.5%	961,630

<sup>a</sup> Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 14, 1998 through August 12, 1999.

<sup>b</sup> A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

# SALES AND USE TAXES

**TABLE 21A - REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 1998-99**  
(In dollars)

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Alameda County .....	14,277,864	Del Norte County .....	700,538	Kern County .....	17,825,172	Los Angeles County	
Alameda .....	6,418,238	Crescent City .....	803,836	Arvin .....	332,167	- Continued	
Albany .....	1,167,781			Bakersfield .....	33,609,980	Industry .....	23,486,159
Berkeley .....	12,892,362	Total .....	1,504,374	California City .....	201,350	Inglewood .....	6,452,231
Dublin .....	8,449,547	El Dorado County .....	5,378,326	Delano .....	1,779,721	Irwindale .....	2,827,605
Emeryville .....	4,969,848	Placerville .....	2,333,425	Maricopa .....	26,462	La Canada-	
Fremont .....	25,499,890	South Lake Tahoe .....	3,059,181	McFarland .....	134,665	Flintridge .....	1,611,465
Hayward .....	26,740,026	Total .....	10,770,932	Ridgecrest .....	1,994,185	La Habra Heights .....	55,152
Livermore .....	11,567,706	Fresno County .....	12,040,182	Shafter .....	1,156,106	Lakewood .....	7,434,590
Newark .....	9,868,050	Clovis .....	8,154,320	Taft .....	1,104,626	La Mirada .....	7,046,924
Oakland .....	32,904,247	Coalinga .....	635,449	Tehachapi .....	729,733	Lancaster .....	10,640,192
Piedmont .....	160,646	Firebaugh .....	404,688	Wasco .....	625,574	La Puente .....	1,949,939
Pleasanton .....	19,341,842	Fowler .....	377,640	Total .....	59,519,741	La Verne .....	2,345,582
San Leandro .....	16,653,758	Fresno .....	44,055,829	Kings County .....	1,265,525	Lawndale .....	1,881,267
Union City .....	6,216,457	Huron .....	139,111	Avenal .....	119,397	Lomita .....	1,093,733
Total .....	197,128,262	Kerman .....	671,530	Corcoran .....	604,798	Long Beach .....	27,998,445
Alpine County .....	343,389	Kingsburg .....	509,259	Hanford .....	4,346,416	Los Angeles .....	306,538,394
Amador County .....	1,518,121	Mendota .....	248,655	Lemoore .....	899,124	Lynwood .....	1,987,408
Amador .....	11,176	Orange Cove .....	113,947	Total .....	7,235,260	Malibu .....	1,627,884
lone .....	123,667	Parlier .....	160,289	Lake County .....	1,537,776	Manhattan Beach .....	6,071,518
Jackson .....	885,858	Reedley .....	1,210,503	Clearlake .....	843,875	Maywood .....	841,032
Plymouth .....	84,265	Sanger .....	1,393,202	Lakeport .....	1,075,108	Monrovia .....	6,139,502
Sutter Creek .....	292,900	San Joaquin .....	150,139	Total .....	3,456,758	Montebello .....	9,208,158
Total .....	2,915,988	Selma .....	2,599,112	Lassen County .....	682,600	Monterey Park .....	3,343,887
Butte County .....	3,312,593	Total .....	72,863,854	Susanville .....	1,305,282	Norwalk .....	5,898,493
Biggs .....	18,437	Glenn County .....	777,201	Total .....	1,987,883	Palmdale .....	8,289,755
Chico .....	10,169,306	Orland .....	541,500	Los Angeles County ...	34,237,150	Palos Verdes Estates	221,744
Gridley .....	674,108	Willows .....	667,140	Agoura Hills .....	2,313,878	Paramount .....	4,635,986
Oroville .....	2,378,217	Total .....	1,985,841	Alhambra .....	9,939,095	Pasadena .....	25,146,744
Paradise .....	1,255,209	Humboldt County .....	2,421,433	Arcadia .....	6,415,981	Pico Rivera .....	4,100,879
Total .....	17,807,870	Arcata .....	1,473,401	Artesia .....	1,689,851	Pomona .....	10,318,192
Calaveras County .....	1,598,567	Blue Lake .....	43,077	Avalon .....	609,975	Rancho Palos Verdes	799,345
Angels .....	453,101	Eureka .....	6,385,580	Azusa .....	3,216,262	Redondo Beach .....	6,948,579
Total .....	2,051,668	Ferndale .....	110,062	Baldwin Park .....	3,319,867	Rolling Hills .....	3,004
Colusa County .....	657,067	Fortuna .....	953,026	Bell .....	1,678,352	Rolling Hills Estates ..	1,051,882
Colusa .....	759,338	Rio Dell .....	59,076	Bellflower .....	4,589,689	Rosemead .....	2,548,804
Williams .....	392,712	Trinidad .....	58,912	Bell Gardens .....	1,424,394	San Dimas .....	3,882,219
Total .....	1,809,117	Total .....	11,504,567	Beverly Hills .....	15,254,501	San Fernando .....	3,909,170
Contra Costa County ..	9,687,594	Imperial County .....	1,440,440	Bradbury .....	7,488	San Gabriel .....	3,042,978
Antioch .....	5,820,756	Brawley .....	1,205,093	Burbank .....	17,979,512	San Marino .....	377,872
Brentwood .....	1,519,827	Calexico .....	2,906,965	Calabasas .....	2,798,753	Santa Clarita .....	17,476,318
Clayton .....	377,070	Calipatria .....	78,706	Carson .....	15,974,631	Santa Fe Springs .....	18,059,823
Concord .....	21,102,212	El Centro .....	4,735,001	Cerritos .....	22,392,652	Santa Monica .....	21,450,007
Danville .....	3,446,883	Holtville .....	132,334	Claremont .....	2,584,404	Sierra Madre .....	184,994
El Cerrito .....	2,051,804	Imperial .....	550,729	Commerce .....	10,347,203	Signal Hill .....	8,122,341
Hercules .....	587,486	Westmorland .....	94,038	Compton .....	5,620,587	South El Monte .....	3,062,253
Lafayette .....	2,045,516	Total .....	11,143,307	Covina .....	6,112,777	South Gate .....	5,126,288
Martinez .....	2,867,279	Inyo County .....	797,246	Cudahy .....	1,007,036	South Pasadena .....	1,325,186
Moraga .....	722,405	Bishop .....	1,507,039	Culver City .....	11,881,505	Temple City .....	1,447,145
Orinda .....	722,413	Total .....	2,304,285	Diamond Bar .....	2,620,743	Torrance .....	33,961,104
Pinole .....	2,440,487	Imperial County .....	1,440,440	Downey .....	11,085,490	Vernon .....	4,463,517
Pittsburg .....	4,260,213	Brawley .....	1,205,093	Duarte .....	2,700,247	Walnut .....	1,263,649
Pleasant Hill .....	5,373,492	Calexico .....	2,906,965	El Monte .....	12,783,436	West Covina .....	10,660,001
Richmond .....	9,987,380	Calipatria .....	78,706	El Segundo .....	6,692,670	West Hollywood .....	7,139,288
San Pablo .....	1,273,394	El Centro .....	4,735,001	Gardena .....	6,389,215	Westlake Village .....	2,345,200
San Ramon .....	11,417,733	Holtville .....	132,334	Glendale .....	23,844,147	Whittier .....	6,957,192
Walnut Creek .....	19,839,964	Imperial .....	550,729	Glendora .....	3,991,902	Total .....	918,353,662
Total .....	105,543,907	Westmorland .....	94,038	Hawaiian Gardens .....	636,585	Madera County .....	3,732,450
		Total .....	11,143,307	Hawthorne .....	5,622,951	Chowchilla .....	584,488
		Inyo County .....	797,246	Hermosa Beach .....	2,130,964	Madera .....	3,677,481
		Bishop .....	1,507,039	Hidden Hills .....	25,377	Total .....	7,994,420
		Total .....	2,304,285	Huntington Park .....	3,633,372		

# SALES AND USE TAXES

**TABLE 21A - REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 1998-99 - Continued**  
(In dollars)

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Marin County .....	2,475,859	Napa County .....	3,942,428	Riverside County .....	16,408,444	San Diego County .....	14,763,105
Belvedere .....	65,786	American Canyon .....	1,021,750	Banning .....	1,753,056	Carlsbad .....	16,380,853
Corte Madera .....	4,531,525	Calistoga .....	452,702	Beaumont .....	882,286	Chula Vista .....	14,890,932
Fairfax .....	297,075	Napa .....	7,831,808	Blythe .....	1,275,781	Coronado .....	1,712,062
Larkspur .....	1,567,016	St . Helena.....	1,581,220	Calimesa .....	222,882	Del Mar .....	1,199,879
Mill Valley .....	1,774,219	Yountville .....	334,838	Canyon Lake .....	88,795	El Cajon .....	15,088,025
Novato .....	6,252,565	Total .....	15,164,747	Cathedral City .....	5,933,220	Encinitas .....	7,428,821
Ross .....	51,323	Nevada County .....	2,791,062	Coachella .....	1,141,695	Escondido .....	20,954,062
San Anselmo .....	923,037	Grass Valley .....	2,676,959	Corona .....	14,811,536	Imperial Beach .....	481,380
San Rafael .....	14,240,003	Nevada City .....	728,118	Desert Hot Springs ...	609,302	La Mesa .....	9,343,472
Sausalito .....	1,765,425	Truckee .....	1,869,612	Hemet .....	5,778,614	Lemon Grove .....	3,181,570
Tiburon .....	502,773	Total .....	8,065,752	Indian Wells .....	735,652	National City .....	11,465,650
Total .....	34,446,607	Orange County .....	10,359,194	Indio .....	3,946,145	Oceanside .....	9,244,388
Mariposa County .....	1,219,519	Anaheim .....	42,154,016	Lake Elsinore .....	3,380,972	Poway .....	5,579,912
Mendocino County .....	3,376,993	Brea .....	13,015,410	La Quinta .....	2,639,954	San Diego .....	152,589,044
Fort Bragg .....	1,264,303	Buena Park .....	10,880,534	Moreno Valley .....	7,334,843	San Marcos .....	8,028,851
Point Arena .....	46,576	Costa Mesa .....	29,996,356	Murrieta .....	3,285,041	Santee .....	4,750,241
Ukiah .....	2,871,147	Cypress .....	7,179,671	Norco .....	3,366,816	Solana Beach .....	1,850,825
Willits .....	789,183	Dana Point .....	2,996,908	Palm Desert .....	10,765,869	Vista .....	7,736,263
Total .....	8,348,201	Fountain Valley .....	8,748,746	Palm Springs .....	5,547,489	Total .....	306,669,334
Merced County .....	3,686,367	Fullerton .....	14,111,439	Perris .....	2,932,552	City and County of San Francisco .....	115,864,125
Atwater .....	1,192,822	Garden Grove .....	14,237,685	Rancho Mirage .....	2,721,806	San Joaquin County .....	9,609,675
Dos Palos .....	236,298	Huntington Beach .....	22,204,678	Riverside .....	29,781,564	Escalon .....	526,099
Gustine .....	165,209	Irvine .....	38,139,924	San Jacinto .....	724,630	Lathrop .....	905,321
Livingston .....	283,561	Laguna Beach .....	2,867,685	Temecula .....	10,494,800	Lodi .....	6,521,604
Los Banos .....	1,801,477	Laguna Hills .....	7,069,303	Total .....	136,563,743	Manteca .....	4,323,544
Merced .....	7,643,067	Laguna Niguel .....	5,915,172	Sacramento County ...	71,188,321	Ripon .....	954,730
Total .....	15,008,801	Laguna Woods <sup>a</sup> .....	46,310	Citrus Heights .....	9,803,052	Stockton .....	23,908,569
Modoc County .....	185,845	La Habra .....	4,928,582	Folsom .....	7,508,214	Tracy .....	5,240,882
Alturas .....	473,133	Lake Forest .....	5,263,670	Galt .....	703,307	Total .....	51,990,424
Total .....	658,979	La Palma .....	2,211,821	Isleton .....	89,425	San Luis Obispo County .....	4,377,741
Mono County .....	332,609	Los Alamitos .....	2,110,004	Sacramento .....	47,845,998	Arroyo Grande .....	1,951,283
Mammoth Lakes .....	1,311,067	Mission Viejo .....	10,160,447	Total .....	137,138,317	Atascadero .....	2,377,102
Total .....	1,643,676	Newport Beach .....	16,846,650	San Benito County .....	1,210,296	Grover Beach .....	779,613
Monterey County .....	6,054,346	Orange .....	23,336,707	Hollister .....	2,559,159	Morro Bay .....	1,143,757
Carmel .....	1,831,408	Placentia .....	4,290,879	San Juan Bautista .....	189,849	Paso Robles .....	3,843,875
Del Rey Oaks .....	173,057	San Clemente .....	3,454,018	Total .....	3,959,305	Pismo Beach .....	1,346,372
Gonzales .....	220,397	San Juan Capistrano .....	5,069,790	San Bernardino County .....	11,327,514	San Luis Obispo .....	8,042,956
Greenfield .....	476,291	Santa Ana .....	38,077,419	County .....	679,124	Total .....	23,862,699
King City .....	880,945	Seal Beach .....	1,425,894	Adelanto .....	1,839,066	San Mateo County .....	13,035,200
Marina .....	883,869	Stanton .....	3,006,689	Apple Valley .....	3,947,821	Atherton .....	231,075
Monterey .....	5,905,454	Tustin .....	16,005,599	Barstow .....	1,370,357	Belmont .....	3,042,217
Pacific Grove .....	1,566,431	Villa Park .....	139,357	Big Bear Lake .....	1,370,357	Brisbane .....	2,389,397
Salinas .....	15,781,354	Westminster .....	12,094,955	Chino .....	9,832,735	Burlingame .....	8,455,403
Sand City .....	2,057,446	Yorba Linda .....	4,383,770	Chino Hills .....	1,802,120	Colma .....	6,943,578
Seaside .....	3,620,307	Total .....	382,729,283	Colton .....	4,912,799	Daly City .....	6,927,534
Soledad .....	273,247	Placer County .....	9,059,401	Fontana .....	9,554,926	East Palo Alto .....	380,197
Total .....	39,724,553	Auburn .....	2,301,856	Grand Terrace .....	465,515	Foster City .....	4,995,160
		Colfax .....	423,839	Hesperia .....	2,928,067	Half Moon Bay .....	1,209,799
		Lincoln .....	614,722	Highland .....	1,020,078	Hillsborough .....	69,272
		Loomis .....	536,722	Loma Linda .....	2,217,127	Menlo Park .....	8,533,123
		Rocklin .....	2,937,840	Montclair .....	8,982,197	Millbrae .....	2,161,332
		Roseville .....	19,388,364	Needles .....	413,537	Pacifica .....	1,046,410
		Total .....	35,262,744	Ontario .....	29,967,021	Portola Valley .....	133,144
		Plumas County .....	1,404,167	Rancho Cucamonga .....	11,545,687	Redwood City .....	15,334,460
		Portola .....	138,748	Redlands .....	6,109,117	San Bruno .....	6,181,733
		Total .....	1,542,915	Rialto .....	5,505,740	San Carlos .....	5,242,311
				San Bernardino .....	22,393,277	San Mateo .....	15,170,109
				Twentynine Palms ...	528,260	South San Francisco ...	11,019,857
				Upland .....	5,718,061	Woodside .....	337,303
				Victorville .....	9,395,880	Total .....	112,838,613
				Yucaipa .....	1,206,698		
				Yucca Valley .....	1,804,714		
				Total .....	155,467,437		

# SALES AND USE TAXES

**TABLE 21A - REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 1998-99 - Concluded**  
(In dollars)

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Santa Barbara County	8,800,560	Sierra County	153,319	Stanislaus County	11,744,541	Ventura County	5,990,062
Buellton	1,213,465	Loyalton	63,584	Ceres	2,859,029	Camarillo	6,680,367
Carpinteria	1,220,727	<b>Total</b>	<b>216,903</b>	Hughson	160,576	Fillmore	604,419
Guadalupe	156,481	Siskiyou County	497,379	Modesto	19,190,914	Moorpark	1,487,652
Lompoc	2,621,265	Dorris	19,002	Newman	335,416	Ojai	952,532
Santa Barbara	15,963,923	Dunsmuir	140,498	Oakdale	2,047,697	Oxnard	15,434,046
Santa Maria	10,894,654	Etna	39,018	Patterson	707,946	Port Hueneme	570,415
Solvang	945,215	Fort Jones	75,532	Riverbank	475,692	Santa Paula	1,438,524
<b>Total</b>	<b>41,816,291</b>	Montague	48,844	Turlock	5,596,955	Simi Valley	9,116,065
Santa Clara County	3,279,766	Mount Shasta	650,639	Waterford	223,429	Thousand Oaks	19,601,147
Campbell	9,384,213	Tulelake	52,551	<b>Total</b>	<b>43,342,194</b>	Ventura	15,215,923
Cupertino	9,467,934	Weed	343,678	Sutter County	2,065,022	<b>Total</b>	<b>77,091,152</b>
Gilroy	8,099,061	Yreka	1,492,924	Live Oak	91,067	Yolo County	1,541,917
Los Altos	2,240,177	<b>Total</b>	<b>3,360,064</b>	Yuba City	5,760,277	Davis	3,816,561
Los Altos Hills	97,243	Solano County	1,356,685	<b>Total</b>	<b>7,916,366</b>	West Sacramento	8,254,053
Los Gatos	5,626,989	Benicia	2,642,842	Tehama County	927,226	Winters	165,109
Milpitas	13,695,448	Dixon	1,417,129	Corning	1,234,454	Woodland	5,928,958
Monte Sereno	35,342	Fairfield	11,612,307	Red Bluff	1,946,335	<b>Total</b>	<b>19,706,598</b>
Morgan Hill	3,916,015	Rio Vista	558,107	Tehama	1,901	Yuba County	1,657,978
Mountain View	19,454,390	Suisun	778,140	<b>Total</b>	<b>4,109,916</b>	Marysville	1,500,671
Palo Alto	19,500,507	Vacaville	8,324,887	Trinity County	541,817	Wheatland	85,251
San Jose	118,607,584	Vallejo	8,517,512	<b>Total</b>	<b>541,817</b>	<b>Total</b>	<b>3,243,900</b>
Santa Clara	39,902,397	<b>Total</b>	<b>35,207,609</b>	Tulare County	6,011,872	Amounts distributed to:	
Saratoga	979,192	Sonoma County	10,461,073	Dinuba	1,075,709	City and County of San Francisco	115,864,125
Sunnyvale	24,584,224	Cloverdale	292,374	Exeter	459,734	Counties other than San Francisco	367,475,690
<b>Total</b>	<b>278,870,483</b>	Cotati	862,990	Farmersville	238,073	Cities other than San Francisco	3,187,403,416
Santa Cruz County	6,793,710	Healdsburg	2,132,557	Lindsay	304,760	<b>Grand total</b>	<b>3,670,743,232</b>
Capitola	4,570,254	Petaluma	7,927,516	Porterville	3,487,217		
Santa Cruz	7,142,495	Rohnert Park	4,988,895	Tulare	3,962,878		
Scotts Valley	1,822,577	Santa Rosa	24,067,287	Visalia	13,069,373		
Watsonville	3,966,460	Sebastopol	1,243,244	Woodlake	162,596		
<b>Total</b>	<b>24,295,497</b>	Sonoma	1,618,353	<b>Total</b>	<b>28,772,211</b>		
Shasta County	2,066,940	Windsor	1,505,815	Tuolumne County	2,546,500		
Anderson	1,044,630	<b>Total</b>	<b>55,100,104</b>	Sonora	1,650,249		
Redding	13,256,821			<b>Total</b>	<b>4,196,749</b>		
Shasta Lake	192,124						
<b>Total</b>	<b>16,560,515</b>						

<sup>a</sup> During the fiscal year, Laguna Woods was incorporated as a city. Its sales tax ordinance went into effect on April 1, 1999 and it received sales tax distributions for one month during 1998-99.

NOTE: Detail may not add to total due to rounding.

# SALES AND USE TAXES

**TABLE 21B - REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX<sup>a</sup>, 1998-99**

County 1	Revenue distributed <sup>b</sup> 2	County 1	Revenue distributed <sup>b</sup> 2	County 1	Revenue distributed <sup>b</sup> 2
Alameda .....	\$49,283,302	Marin .....	8,596,792	San Mateo .....	28,202,194
Alpine .....	86,689 <sup>c</sup>	Mariposa .....	304,638	Santa Barbara .....	10,474,032
Amador .....	728,716	Mendocino .....	2,084,729	Santa Clara .....	69,622,688
Butte .....	4,442,161	Merced .....	3,751,552	Santa Cruz .....	6,062,547
Calaveras .....	514,007	Modoc .....	165,103	Shasta .....	4,134,507
Colusa .....	451,061	Mono .....	412,040	Sierra .....	48,771 <sup>c</sup>
Contra Costa .....	26,423,486	Monterey .....	9,921,998	Siskiyou .....	838,900
Del Norte .....	375,989	Napa .....	3,805,482	Solano .....	8,793,082
El Dorado .....	2,690,439	Nevada .....	2,009,429	Sonoma .....	13,760,430
Fresno .....	18,201,500	Orange .....	95,842,032	Stanislaus .....	10,826,720
Glenn .....	494,958	Placer .....	8,802,168	Sutter .....	1,978,407
Humboldt .....	2,873,727	Plumas .....	385,501	Tehama .....	1,026,435
Imperial .....	2,777,454	Riverside .....	34,151,646	Trinity .....	135,089
Inyo .....	576,679	Sacramento .....	34,249,630	Tulare .....	7,188,821
Kern .....	14,878,277	San Benito .....	988,882	Tuolumne .....	1,048,714
Kings .....	1,808,237	San Bernardino .....	38,847,113	Ventura .....	19,270,890
Lake .....	860,916	San Diego .....	76,666,754	Yolo .....	4,919,899
Lassen .....	495,594	San Francisco .....	28,894,542	Yuba .....	810,475
Los Angeles .....	229,273,533	San Joaquin .....	12,973,165		
Madera .....	1,997,618	San Luis Obispo .....	5,967,346		
				Total .....	\$917,197,484

<sup>a</sup> Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

<sup>b</sup> These are actual payments to the counties and exclude the Board's administrative charge of \$8,691,000 and the Business and Transportation Agency's administrative charge of \$1,003,173.

<sup>c</sup> Distributions during 1998-99 include the following overpayments which will be deducted from 1999-2000 allocations: Alpine, \$1,168; Sierra, \$6,705.

NOTE: Detail may not add to total due to rounding.

# SALES AND USE TAXES

**TABLE 21C - REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 1998-99**

District 1	Jurisdiction 2	Rate 3	Revenue distributed <sup>a</sup> 4
Alameda County Transportation Authority .....	Alameda County	.50 %	\$89,172,506
Bay Area Rapid Transit District <sup>b</sup> .....	Alameda, Contra Costa, and San Francisco counties	.50	219,544,879
City of Clearlake Public Safety .....	City of Clearlake	.50	588,564
City of Placerville Public Safety <sup>c</sup> .....	City of Placerville	.25	28,400
Contra Costa Transportation Authority .....	Contra Costa County	.50	50,991,427
Del Norte County District <sup>d</sup> .....	Del Norte County	-	234,017
Fresno County Public Library <sup>e</sup> .....	Fresno County	.125	478,151
Fresno County Transportation Authority .....	Fresno County	.50	35,341,319
Heffernan Memorial Hospital District .....	City of Calexico	.50	1,462,894
Imperial County Local Transportation Authority .....	Imperial County	.50	6,116,968
Inyo County Rural Counties Transactions and Use Tax .....	Inyo County	.50	1,259,720
Los Angeles County Transportation Commission (1) .....	Los Angeles County	.50	448,665,111
Los Angeles County Transportation Commission (2) .....	Los Angeles County	.50	451,938,141
Napa County Flood Protection Authority <sup>f</sup> .....	Napa County	.50	6,041,227
Nevada County Public Library <sup>g</sup> .....	Nevada County	.125	497,091
Madera County Transportation Authority .....	Madera County	.50	4,422,824
Orange County Local Transportation Authority .....	Orange County	.50	178,979,889
Riverside County Transportation Commission .....	Riverside County	.50	70,396,828
Sacramento County Transportation Authority .....	Sacramento County	.50	68,512,009
San Benito County Council of Governments <sup>h</sup> .....	San Benito County	.50	1,604,717
San Benito County General Fund Augmentation <sup>i</sup> .....	San Benito County	-	179
San Bernardino County Transportation Authority .....	San Bernardino County	.50	73,243,968
San Diego County Regional Transportation Commission .....	San Diego County	.50	156,909,677
San Francisco County Public Finance Authority .....	City and County of San Francisco	.25	30,649,608
San Francisco County Transportation Authority .....	City and County of San Francisco	.50	62,513,288
San Joaquin County Transportation Authority .....	San Joaquin County	.50	26,650,593
San Mateo County Transit District .....	San Mateo County	.50	53,663,980
San Mateo County Transportation Authority .....	San Mateo County	.50	53,683,665
Santa Barbara County Local Transportation Authority .....	Santa Barbara County	.50	21,962,221
Santa Clara County Traffic Authority <sup>j</sup> .....	Santa Clara County	-	1,262,208
Santa Clara County Transactions and Use Tax .....	Santa Clara County	.50	138,648,471
Santa Clara County Transit District .....	Santa Clara County	.50	138,468,402
Santa Cruz County Earthquake Relief <sup>k</sup> .....	Santa Cruz County	-	26,669
Santa Cruz County Public Library .....	Santa Cruz County	.25	6,402,448
Santa Cruz Metropolitan Transit District .....	Santa Cruz County	.50	13,096,758
Solano County Public Library <sup>l</sup> .....	Solano County	.125	2,092,643
Sonoma County Open Space Authority .....	Sonoma County	.25	13,659,318
Stanislaus County Library .....	Stanislaus County	.125	5,098,368
Town of Truckee Road Maintenance <sup>m</sup> .....	Town of Truckee	.50	645,524
Tulare County Transactions and Use Tax <sup>n</sup> .....	Tulare County	-	270,843
Total.....			\$2,435,225,510

<sup>a</sup> These are actual payments of the transit districts and exclude administrative charges of \$33,064,000.

<sup>b</sup> Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Transit District Sales Tax was earmarked for the Metropolitan Transportation Commission.

The BARTD figures above include MTC distributions. For 1998-99, BARTD received direct distributions of \$151,805,599 and \$67,739,280 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$24,079,420; San Francisco Municipal Railway, \$43,659,860; and BARTD, none.

<sup>c</sup> This tax became effective April 1, 1999 in the city of Placerville; the city received distributions for one month during 1998-99.

<sup>d</sup> This 1/2-percent tax was in effect from July 1, 1993 through June 30, 1998. The distributions shown are for taxes incurred during that period.

<sup>e</sup> This tax became effective April 1, 1999 in Fresno County; the county received distributions for one month during 1998-99.

<sup>f</sup> This tax became effective July 1, 1998 in Napa County; the county received distributions for ten months during 1998-99.

<sup>g</sup> This tax became effective October 1, 1998 in Nevada County; the county received distributions for seven months during 1998-99.

<sup>h</sup> This 1/2-percent tax was in effect from January 1, 1989 through December 31, 1998. The distributions shown are for taxes incurred during that period.

<sup>i</sup> This 1/2-percent tax was in effect from January 1, 1994 through December 31, 1997. The distributions shown are for taxes incurred during that period.

<sup>j</sup> This 1/2-percent tax was in effect from April 1, 1985 through March 31, 1995. The distributions shown are for taxes incurred during that period.

<sup>k</sup> This 1/2-percent tax was in effect from April 1, 1990 through March 31, 1997. The distributions shown are for taxes incurred during that period.

<sup>l</sup> This tax became effective October 1, 1998 in Solano County; the county received distributions for seven months during 1998-99.

<sup>m</sup> This tax became effective October 1, 1998 in the town of Truckee; the town received distributions for seven months during 1998-99.

<sup>n</sup> This 1/2-percent tax was in effect from October 1, 1995 through December 31, 1997. The distributions shown are for taxes incurred during that period.

# SALES AND USE TAXES

**TABLE 22A - LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 1998-99**

Fiscal year 1	Net amount distributed (In thousands)				Administrative cost rate per \$100 collected <sup>d</sup> 6	Administrative charge <sup>e</sup> (In thousands) 7
	County transportation tax <sup>a</sup> 2	Local sales tax <sup>b</sup>		Total 5		
		To counties <sup>c</sup> 3	To cities 4			
1998-99	\$917,197	\$483,340	\$3,187,403	\$4,587,941	.96	\$44,459
1997-98	870,584	462,605	3,024,407	4,357,596	1.02	44,982
1996-97	814,177	445,584	2,818,315	4,078,075	1.11	45,931
1995-96	775,984	424,759	2,681,317	3,882,060	1.09	42,958
1994-95	727,435	392,262	2,515,206	3,634,903	1.10	40,360
1993-94	694,918	380,183	2,404,318	3,479,419	1.05	37,080
1992-93	690,040	378,997	2,378,619	3,447,656	.79	28,775
1991-92	666,358	389,872	2,318,025	3,374,255	.79	27,222
1990-91	717,814	414,804	2,423,362	3,555,980	.82	28,956
1989-90	704,781	403,365	2,405,012	3,513,158	.82	29,249
1988-89	645,805	380,819	2,205,679	3,232,304	.82	26,975
1987-88	604,477	369,335	2,048,734	3,022,547	.82	25,165
1986-87	557,863	348,366	1,884,007	2,790,237	.82	23,224
1985-86	535,272	344,736	1,794,613	2,674,621	.82	22,045
1984-85	500,230	342,520	1,659,278	2,502,028	.82	20,972
1983-84	447,671	312,547	1,478,733	2,238,951	.82	18,751
1982-83	391,367	282,212	1,279,151	1,952,730	.82	16,613
1981-82	392,756	289,469	1,282,420	1,964,645	.82	16,433
1980-81	361,888	272,741	1,176,000	1,810,629	.82	15,253
1979-80	340,922	255,372	1,108,417	1,704,711	.82	14,181
1978-79	296,051	220,403	962,997	1,479,451	.82	12,402
1977-78	257,221	192,488	837,756	1,287,465	.82	10,798
1976-77	219,309	167,516	709,664	1,096,489	.82	9,257
1975-76	190,348	147,670	618,406	956,424	.82	8,031
1974-75	172,343	136,047	559,337	867,727	.82	7,253
1973-74	158,087	124,964	513,282	796,333	.82	6,560
1972-73	110,010 <sup>f</sup>	105,678	447,986	663,674	.82	5,521
1971-72	-	91,117	387,977	479,094	1.01	4,891
1970-71	-	82,337	347,766	430,103	1.09	4,652
1969-70	-	80,691	345,626	426,317	1.10	4,696
1968-69	-	74,687	318,913	393,600	1.13	4,544
1967-68	-	73,227	300,530	373,757 <sup>g</sup>	1.23	4,926
1966-67	-	68,097	270,241	338,338	1.50	5,162
1965-66	-	64,337	254,851	319,188	1.53	4,871
1964-65	-	62,063	239,455	301,518	1.50	4,610
1963-64	-	59,242	222,908	282,150	1.53	4,386
1962-63	-	55,786 <sup>h</sup>	205,435	261,221 <sup>h</sup>	1.53	4,077
1961-62	-	53,763	186,881	240,644	1.57	3,856
1960-61	-	51,793	174,505	226,298	1.60	3,650
1959-60	-	52,396	162,749	215,145 <sup>i</sup>	1.50	3,348
1958-59	-	44,835	144,968	189,803 <sup>j</sup>	1.64	3,134
1957-58	-	29,473	132,442	161,915	1.72	2,837
1956-57	-	21,257	103,220	124,477	1.65	2,143

<sup>a</sup> Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$9,694,173 in 1998-99.

<sup>b</sup> Includes any administrative cost adjustment made during the fiscal year.

<sup>c</sup> Includes the City and County of San Francisco.

<sup>d</sup> Starting July 1, 1993 and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.

<sup>e</sup> These are the amounts actually withheld during the fiscal year.

<sup>f</sup> Includes advances and payments for only ten months.

<sup>g</sup> Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.

<sup>h</sup> Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.

<sup>i</sup> Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.

<sup>j</sup> Includes the \$3,825,750 discussed in the previous footnote.

NOTE: Excludes distributions to special districts; see Table 22B.

# SALES AND USE TAXES

**TABLE 22B - SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969-70 TO 1998-99**  
(In thousands of dollars)

Fiscal year 1	Net amount distributed 2	Administrative charge 3
1998-99 .....	\$2,435,226 <sup>a</sup>	\$33,064
1997-98 .....	2,309,654 <sup>b</sup>	36,711
1996-97 .....	2,041,272 <sup>c</sup>	36,403
1995-96 .....	1,932,793 <sup>d</sup>	37,487
1994-95 .....	1,893,014 <sup>e</sup>	37,816
1993-94 .....	1,791,920 <sup>f</sup>	38,441
1992-93 .....	1,807,455 <sup>g</sup>	25,162
1991-92 .....	1,814,025 <sup>h</sup>	25,330
1990-91 .....	1,430,884 <sup>i</sup>	21,517
1989-90 .....	1,229,273 <sup>j</sup>	18,817
1988-89 .....	932,513 <sup>k</sup>	14,103
1987-88 .....	735,405 <sup>l</sup>	10,808
1986-87 .....	617,816 <sup>m</sup>	9,077
1985-86 .....	590,066	9,723
1984-85 .....	495,958 <sup>n</sup>	8,197
1983-84 .....	445,738	7,331
1982-83 .....	349,385 <sup>o</sup>	5,233
1981-82 .....	142,505	2,252
1980-81 .....	114,621	2,061
1979-80 .....	119,728	1,911
1978-79 .....	87,103 <sup>p</sup>	1,587
1977-78 .....	80,680	1,404
1976-77 .....	60,176 <sup>q</sup>	986
1975-76 .....	42,424	713
1974-75 .....	40,023	669
1973-74 .....	35,613	599
1972-73 .....	31,343	585
1971-72 .....	28,325	577
1970-71 .....	60,860 <sup>s</sup>	1,333
1969-70 .....	1,570 <sup>t</sup>	298

- <sup>a</sup> The 1/2-percent Del Norte County tax expired June 30, 1998, and the 1/2-percent San Benito County Council of Governments tax expired December 31, 1998, but the districts continue to receive distributions for taxes incurred prior to those dates. During 1998-99, transactions taxes went into effect in six districts. Those districts, the effective date of the tax, the tax rate, and the number of months of tax distributions they received during 1998-99 were as follows: City of Placerville Public Safety, April 1, 1999, 1/4-percent, one month; Fresno County Public Library, April 1, 1999, 1/8-percent, one month; Napa County Flood Protection Authority, July 1, 1998, 1/2-percent, ten months; Nevada County Public Library, October 1, 1998, 1/8-percent, seven months; Solano County Public Library, October 1, 1998, 1/8-percent, seven months; Town of Truckee Road Maintenance, October 1, 1998, 1/2-percent, seven months.
- <sup>b</sup> The 1/2-percent San Benito County General Fund Augmentation tax and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997, but the districts continue to receive distributions for taxes incurred prior to that date.
- <sup>c</sup> The 1/2-percent Santa Cruz County Earthquake Relief tax expired March 31, 1997, but the district continues to receive distributions for taxes incurred prior to that date. The 1/2-percent Santa Clara County Transactions and Use Tax and the 1/4-percent Santa Cruz County Public Library tax became effective April 1, 1997. These districts received distributions for one month during 1996-97.
- <sup>d</sup> The 1/2-percent City of Clearlake Public Safety tax and the 1/8-percent Stanislaus County Library tax became effective July 1, 1995; the districts received distributions for ten months during 1995-96. The 1/2-percent Tulare County Transactions and Use Tax went into effect October 1, 1995; the county received distributions for seven months during 1995-96. Effective March 21, 1996, the 1/10-percent Fresno Metropolitan Projects Authority tax was discontinued; the authority received distributions for nine months.
- <sup>e</sup> The 1/2-percent Santa Clara County Traffic Authority tax expired March 31, 1995, but the district continues to receive distributions for taxes incurred prior to that date.
- <sup>f</sup> The 1/4-percent San Francisco Educational Financing Authority tax expired June 30, 1993. During 1993-94, transactions taxes went into effect in four districts. Those districts, the effective date of the tax, the tax rate, and the number of months of tax distributions they received during 1993-94 were as follows: Del Norte County District, July 1, 1993, 1/2-percent, ten months; Fresno Metropolitan Projects Authority, July 1, 1993, 1/10-percent, ten months; San Benito County General Fund Augmentation, October 1, 1993, 1/2-percent, seven months; San Francisco County Public Finance Authority, October 1, 1993, 1/4-percent, eight months.
- <sup>g</sup> The 1/2-percent Heffernan Memorial Hospital District tax became effective October 1, 1992 in the city of Calexico in Imperial County; the district received distributions for seven months during 1992-93. Effective October 1, 1992, the 1/2-percent Monterey County Public Improvement and Repair Authority was discontinued; the authority received distributions for three months during 1992-93.
- <sup>h</sup> The 1/4-percent San Francisco Educational Financing Authority tax became effective February 1, 1992; the authority received distributions for three months during 1991-92. Effective February 14, 1992, the 1/2-percent San Diego County Regional Justice Facilities tax was discontinued; its financing agency received distributions for eight months during 1991-92.
- <sup>i</sup> The 1/2-percent Madera County Transportation Authority tax became effective October 1, 1990; the district received distributions for seven months during 1990-91. On April 1, 1991, transactions taxes went into effect in five districts; the districts received tax distributions for one month during 1990-91. Those districts and the tax rates were as follows: Los Angeles County Transportation Commission (2), 1/2-percent; Orange County Local Transportation Authority, 1/2-percent; San Joaquin County Transportation Authority, 1/2-percent; Santa Cruz County Earthquake Relief, 1/2-percent; Sonoma County Open Space Authority, 1/4-percent.
- <sup>j</sup> The 1/2-percent Riverside County Transportation Commission tax became effective July 1, 1989; the district received distributions for ten months during 1989-90. On April 1, 1990, 1/2-percent transactions taxes went into effect in five districts: Imperial County Transportation Authority, Monterey County Public Repair and Improvement Authority, San Bernardino County Transportation Authority, San Francisco County Transportation Authority, and Santa Barbara County Local Transportation Authority. These districts received tax distributions for one month during 1989-90.
- <sup>k</sup> During 1988-89, 1/2-percent transactions taxes went into effect in six districts. Those districts, the effective date of the tax, and the number of months of distributions they received during 1988-89 were as follows: Contra Costa Transportation Authority, April 1, 1989, one month; Inyo County Rural Counties Transactions and Use Tax, October 1, 1988, seven months; Sacramento County Transportation Authority, April 1, 1989, one month; San Benito County Council of Governments, January 1, 1989, four months; San Diego County Regional Justice Facilities Financing Agency, January 1, 1989, four months; San Mateo County Transportation Authority, January 1, 1989, four months.
- <sup>l</sup> The 1/2-percent Fresno County Transportation Authority tax became effective July 1, 1987; the district received distributions for ten months during 1987-88. The 1/2-percent San Diego County Regional Transportation Commission tax became effective April 1, 1988; the district received distributions for one month during 1987-88.
- <sup>m</sup> The 1/2-percent Alameda County Transportation tax became effective April 1, 1987; the district received distributions for one month during 1986-87.
- <sup>n</sup> The 1/2-percent Santa Clara County Traffic tax became effective April 1, 1985; the district received distributions for one month during 1984-85.
- <sup>o</sup> On July 1, 1982, 1/2-percent taxes went into effect for the Los Angeles County Transportation Commission and the San Mateo County Transit District. The districts received distributions for ten months during 1982-83.
- <sup>p</sup> The 1/2-percent Santa Cruz Metropolitan Transit tax became effective January 1, 1979; the district received distributions for four months during 1978-79.
- <sup>q</sup> The 1/2-percent Santa Clara County Transit tax became effective October 1, 1976; the district received distributions for seven months during 1976-77.
- <sup>s</sup> The 1/2-percent Southern California Rapid Transit District Sales Tax was in effect from July 1, 1970 through December 31, 1970 in Los Angeles County; the district received distributions for ten months during 1970-71.
- <sup>t</sup> The 1/2-percent Bay Area Rapid Transit District tax became effective April 1, 1970; the district received distributions for one month during 1969-70.

# SALES AND USE TAXES

**TABLE 23 - LOCAL SALES AND USE TAX RATES IMPOSED  
BY CALIFORNIA CITIES ON JULY 1, 1999**

County 1	City rate <sup>a</sup> 2	Cities 3	County 1	City rate <sup>a</sup> 2	Cities 3
Alameda .....	1.00	Dublin/Livermore/ San Leandro	Orange .....	1.00	All cities
	.95	All other cities	Placer .....	1.00	All cities
Alpine .....	-	No incorporated cities	Plumas .....	.95	Portola
Amador .....	1.00	All cities	Riverside .....	1.00	All cities
Butte .....	.95	Chico	Sacramento .....	1.00	All cities
	1.00	All other cities	San Benito .....	1.00	All cities
Calaveras .....	.89	Angels Camp	San Bernardino .....	1.00	All cities
Colusa .....	1.00	All cities	San Diego .....	1.00	All cities
Contra Costa .....	.975	All cities	San Francisco .....	1.00	San Francisco
Del Norte .....	1.00	Crescent City	San Joaquin .....	1.00	All cities
El Dorado .....	1.00	All cities	San Luis Obispo .....	1.00	All cities
Fresno .....	.9459	Fresno	San Mateo .....	.95	All cities
	.95	Clovis/Selma	Santa Barbara .....	1.00	All cities
	.955	Kingsburg/Sanger	Santa Clara .....	1.00	All cities
	.96	Fowler/Kerman	Santa Cruz .....	1.00	All cities
	.965	Coalinga/Firebaugh	Shasta .....	1.00	All cities
	.97	Reedley/San Joaquin	Sierra .....	.95	Loyalton
	.985	Mendota	Siskiyou .....	1.00	All cities
	1.00	All other cities	Solano .....	1.00	All cities
Glenn .....	1.00	All cities	Sonoma .....	1.00	Windsor
Humboldt .....	1.00	All cities		.975	All other cities
Imperial .....	1.00	All cities	Stanislaus .....	.95	Ceres/Modesto/Turlock/ Oakdale
Inyo .....	1.00	Bishop		1.00	All other cities
Kern .....	1.00	All cities	Sutter .....	1.00	All cities
Kings .....	.95	Hanford	Tehama .....	1.00	Tehama
	.98	All other cities		.90	All other cities
Lake .....	1.00	All cities	Trinity .....	-	No incorporated cities
Lassen .....	.95	Susanville	Tulare .....	.95	All cities
Los Angeles .....	1.00	All cities	Tuolumne .....	.89	Sonora
Madera .....	.92	Chowchilla	Ventura .....	1.00	Ojai
	.94	Madera		.967	All other cities
Marin .....	1.00	All cities	Yolo .....	1.00	All cities
Mariposa .....	-	No incorporated cities	Yuba .....	1.00	All cities
Mendocino .....	1.00	All cities			
Merced .....	.925	Merced			
	.95	Los Banos			
	1.00	All other cities			
Modoc .....	1.00	Alturas			
Mono .....	1.00	Mammoth Lakes			
Monterey .....	1.00	All cities			
Napa .....	1.00	American Canyon			
	.95	All other cities			
Nevada .....	1.00	All cities			

<sup>a</sup> Each city's tax rate is credited against the county's one percent tax.

# FUEL TAXES

**TABLE 24 - GASOLINE AND JET FUEL TAX STATISTICS, 1923-25 TO 1998-99**

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue <sup>a</sup> (In thousands)	Refunds (In thousands)	Tax-paying distributors on June 30 <sup>b</sup>	Taxable distributions (In thousands of gallons)	Revenue <sup>a</sup> (In thousands)
1	2	3	4	5	6	7
1998-99	14,224,772	\$2,595,479	\$17,390	59	94,512	\$1,917
1997-98	13,926,011	2,497,810	24,181	62	88,284	1,799
1996-97	13,720,332	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	2,397,107 <sup>c</sup>	24,206	106	66,589	1,308
1993-94	13,240,338	2,320,234 <sup>c</sup>	60,157	111	63,197	1,245
1992-93	13,166,370	2,171,720 <sup>c</sup>	27,548	119	65,174	1,296
1991-92	13,106,435	2,028,395 <sup>c</sup>	33,580	132	59,162	1,254
1990-91	13,253,569	1,869,869 <sup>c</sup>	29,794	139	57,311	1,203
1989-90	13,501,629	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	1,027,740 <sup>d</sup>	19,086	154	41,025	845
1982-83	10,941,848	877,130 <sup>d</sup>	17,139 <sup>c</sup>	145	37,471	703
1981-82	11,015,230	770,628 <sup>e</sup>	27,572	131	40,435	860
1980-81	11,185,862	787,106	25,987	102	43,713	891
1979-80	11,316,801	800,012	24,451	94	50,225	988
1978-79	11,916,829	835,947	21,716	77	46,422	915
1977-78	11,571,520	810,020	18,866	76	34,469	692
1976-77	10,995,557	769,978	15,755	84	27,445	551
1975-76	10,530,404	737,100	14,802	77	23,583	474
1974-75	10,141,120	709,899	13,347	72	20,494	411
1973-74	10,019,253	701,400	15,271	49	19,324	390
1972-73	10,223,805	715,683	15,244	49	17,941	360
1971-72	9,748,850	682,482	13,393	48	14,463	292
1970-71	9,232,664	646,312	13,401	58	12,043	245
1969-70	8,939,785	641,268 <sup>f</sup>	13,437	52	8,057 <sup>g</sup>	163 <sup>g</sup>
1968-69	8,494,055	601,783 <sup>f</sup>	14,596	53	-	-
1967-68	8,057,505	564,038	14,012	63	-	-
1966-67	7,649,738	535,488	15,560	59	-	-
1965-66	7,385,411	529,819 <sup>h</sup>	17,234	63	-	-
1960-65	31,895,463	2,052,370 <sup>i</sup>	78,136	71	-	-
1955-60	25,815,744 <sup>j</sup>	1,549,055 <sup>j</sup>	105,057	94	-	-
1950-55	20,304,192	1,044,006 <sup>k</sup>	106,389	98	-	-
1945-50	14,909,722	592,832 <sup>l</sup>	-	107	-	-
1940-45	9,167,652	275,029	-	122	-	-
1935-40	8,594,082	258,845	-	142	-	-
1930-35	6,790,740	201,685	-	88	-	-
1925-30	5,351,593	139,925 <sup>m</sup>	-	82	-	-
1923-25	1,259,474	24,938 <sup>n</sup>	-	74	-	-

<sup>a</sup> Includes self-assessed taxes, tax deficiencies, interest, and penalties. Refunds for nonhighway use (column 4) have not been deducted.

<sup>b</sup> In addition, on June 30, 1999 there were 58 fully-licensed distributors who incurred no tax liabilities during the year.

<sup>c</sup> Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.

<sup>d</sup> Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two cents per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.

<sup>e</sup> A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.

<sup>f</sup> A special one-cent levy was in effect from June 1, 1969 through August 31, 1969 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage tax was imposed.

<sup>g</sup> The aircraft jet fuel tax levied at the rate of two cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969 under the Motor Vehicle Fuel License Tax Law.

<sup>h</sup> A special one-cent levy was in effect from April 1, 1965 through August 31, 1965 to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage tax refund of \$1,131,000).

<sup>i</sup> Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one cent per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.

<sup>j</sup> Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Table 26).

<sup>k</sup> Effective July 1, 1953, the tax rate was increased from 4-1/2 cents to 6 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.

<sup>l</sup> Effective July 1, 1947, the tax rate was increased from 3 cents to 4-1/2 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$680,000 including interest and penalties.

<sup>m</sup> Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.

<sup>n</sup> The motor vehicle fuel tax was first imposed October 1, 1923 at a rate of two cents per gallon.

# FUEL TAXES

**TABLE 25 - TAXABLE DISTRIBUTIONS OF GASOLINE AND TAX ASSESSMENTS,  
BY DISTRIBUTOR, 1997-98 AND 1998-99**

Name of company <sup>a</sup>	Gallons (In thousands)		Tax <sup>b</sup> (In thousands)	
	1997-98	1998-99	1997-98	1998-99
1	2	3	4	5
Amerada Hess Corporation .....	-	51	-	\$9
Atlantic Richfield Company .....	2,807,059	2,943,006	\$505,271	529,741
AVFuel Corporation .....	397	520	71	94
C. L. Bryant, Inc. ....	182	59	33	11
Burns Brothers, Inc. ....	17	17	3	3
Chevron USA, Inc. ....	2,691,714	2,739,434	484,508	493,098
Colton Processing Facility .....	3,336	13,887	600	2,500
W. P. Davies Oil Company .....	103 <sup>f</sup>	78	19	14
Eastern Sierra Oil Company .....	210	765	38	138
Equilon Enterprises, L.L.C. ....	-	2,259,542	-	406,718
Exxon Corporation .....	1,145,961	1,195,347	206,273	215,162
Ford Motor Company .....	2,717	3,291	489	592
Fortum Oil and Gas (formerly Neste Oy) .....	7,396	23	1,331	4
Huntway Refining Company .....	-	17	-	3
Inyo Crude, Inc. ....	5	21	1	4
Kern Oil and Refining Company .....	46,446 <sup>f</sup>	37,070	8,360	6,673
Koch Refining Company, L.P. ....	11,480	17,990	2,066	3,238
May-Slade Oil Company .....	232	119	42	21
McNeece Bros. Oil Company, Inc. ....	112	88	20	16
Mobil Oil Corporation .....	1,332,704	1,387,403	239,887	249,733
Mohave Oil Company .....	431	173	78	31
MT Transportation, Inc. ....	84	53	15	9
National Oil and Burner Company .....	25	24	5	4
Nella Oil Company .....	220	314	40	57
Parker Oil Products, Inc. ....	159	214	29	39
Passmore Gas and Oil, Inc. ....	82 <sup>f</sup>	53	15	9
Paul Oil Company, Inc. ....	25	51	5	9
Petro America, Inc. ....	17	17	3	3
Petro-Diamond, Inc. ....	13,725	5,796	2,471	1,043
Phillips Petroleum Company .....	112	76	20	14
Rebel Oil Company, Inc. ....	412	422	74	76
River City Petroleum, Inc. ....	14	16	3	3
Seaport Petroleum Corporation .....	781	1,647	141	296
Shell Oil Company .....	1,573,454	25,365	283,222	4,566
The Soco Group, Inc. ....	120	32	22	6
The Southland Corporation .....	811 <sup>f</sup>	674	146	121
Specified Fuels and Chemicals, L.L.C. ....	-	128	-	23
Tesoro Northwest Company .....	-	27,673	-	4,981
Tesoro Refining, Marketing and Supply Company .....	5	24,324	1	4,378
Texaco Refining and Marketing, Inc. ....	800,573	50,898	144,103	9,162
Time Oil Company .....	17,048	1,607	3,069	289
Tosco Refining Company .....	2,493,297	2,518,202	448,793	453,276
Trafigura AG .....	-	18,005	-	3,241
Ultramar, Inc. ....	942,697	1,024,714	169,686	184,448
Vitol S. A., Inc. ....	1,276	58,966	230	10,614
VP Racing Fuels, Inc. ....	-	16	-	3
12 other distributors paying less than \$2,000 in 1998-99 .....	29,495	70	5,309	13
Adjustments <sup>c</sup> .....	1,076	-133,483	-8,678	10,993
<b>Total .....</b>	<b>13,926,011</b>	<b>14,224,772</b>	<b>\$2,497,810</b>	<b>\$2,595,479</b>

<sup>a</sup> "Distributors" are companies or individuals who make the first distribution of gasoline in California, and are responsible for payment of the tax. (Aircraft manufacturers and certificated or licensed carriers by air may be included within the definition of distributor.) "Broker" includes every person, other than a distributor or a retailer, who deals in lots of 200 or more gallons of gasoline.

<sup>b</sup> Refunds for nonhighway use totaling \$24,181,000 in 1997-98 and \$17,390,000 in 1998-99 have not been deducted.

<sup>c</sup> Adjustments include temperature-corrected gallonage from broker returns, late returns, audits, interest, and penalties.

<sup>f</sup> Revised.

# FUEL TAXES

**TABLE 26 - DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-40 TO 1998-99**

Fiscal year 1	Taxable distributions (In thousands of gallons) Diesel 2	Revenue (In thousands)				Tax paid at reduced rate by transit districts (In thousands) <sup>c</sup> 7
		Diesel 3	Alternative Fuels		Total <sup>a</sup> 6	
			Per Unit Basis 4	Flat Rate Basis <sup>b</sup> 5		
1998-99	2,349,368	\$419,268 <sup>d</sup>	\$884	\$567	\$420,719	\$1,281
1997-98	2,350,903	413,032 <sup>d</sup>	1,052	659	414,743	1,304
1996-97	2,254,973	393,936	1,137	634	395,707	1,332
1995-96	2,152,401	373,504 <sup>e</sup>	1,200	711	375,415	1,308
1994-95	2,027,334	351,265	1,783	543	353,590	1,554
1993-94	1,855,445	317,272 <sup>f</sup>	2,280	587	320,138	935
1992-93	1,858,835	301,261 <sup>f</sup>	2,216	574	304,051	958
1991-92 <sup>g</sup>	1,885,446	282,934 <sup>f</sup>	2,125	764	285,823	1,045
1990-91	1,737,380	234,751 <sup>f</sup>	2,186	595	237,531	1,010
1989-90	1,896,896	164,967	2,179	564	167,709	1,168
1988-89	1,788,790	155,119	2,099	568	157,785	1,000
1987-88	1,760,684	151,624	2,196	796	154,615	1,266
1986-87	1,667,829	144,613	1,464	885	146,962	1,013
1985-86	1,525,237	132,192	1,622	1,149	134,964	872
1984-85	1,466,586	126,616	1,864	1,252	129,733	788
1983-84	1,424,584	122,823	1,810	1,353	125,986	813
1982-83	1,257,607	94,703 <sup>f</sup>	1,776	1,355	97,834	748
1981-82	1,185,620	78,739	1,664	1,370	81,773	783
1980-81	1,179,810	79,021	1,426	1,323	81,769	659
1979-80	1,162,560	77,960	1,039	1,145	80,144	637
1978-79	1,104,046	73,916	673	941	75,530	624
1977-78	987,855	66,105	640	1,019	67,764	553
1976-77	915,481	61,424	643	1,054	63,121	527
1975-76	827,487	55,402	386	1,067	56,855	507
1974-75	753,064	50,539	202	-	50,741	395
1973-74	770,854	51,875	289	-	52,164	382
1972-73	735,380	49,551	290	-	49,841	354
1971-72	674,292	45,382	599	-	45,981	330
1970-71	615,887	41,338	813	-	42,151	338
1965-70	2,455,421	170,977 <sup>j,h</sup>	4,200 <sup>j,k</sup>	-	175,177	632 <sup>i</sup>
1960-65	1,667,843	118,401 <sup>j</sup>	6,409 <sup>j,k</sup>	-	124,810	-
1955-60	1,258,044	88,853	1,094 <sup>l</sup>	-	89,947	-
1950-55	841,720	48,050 <sup>f</sup>	-	-	48,050	-
1945-50	406,708	16,527 <sup>f</sup>	-	-	16,527	-
1940-45	205,397	6,235	-	-	6,235	-
1937-40	38,625	1,178 <sup>f</sup>	-	-	1,178	-

<sup>a</sup> Includes interest and penalties which amounted to \$701,000 during the 1998-99 fiscal year. This revenue is on an accrual basis and therefore differs from the number in Table 2 which is on a cash basis.

<sup>b</sup> Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.

<sup>c</sup> These amounts are also included in columns 3, 4, and 6.

<sup>d</sup> Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax. The combined tax rate for calendar year 1998 was 26.3 cents per gallon. The combined tax rate for calendar year 1999 was 25.1 cents per gallon.

<sup>e</sup> Effective July 1, 1995 under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.

<sup>f</sup> This tax became effective July 1, 1937 at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4-1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.

<sup>g</sup> Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

<sup>h</sup> A special one-cent levy was in effect from June 1, 1969 through August 31, 1969 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.

<sup>i</sup> Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.

<sup>j</sup> A special one-cent levy was in effect from April 1, 1965 through August 31, 1965 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.

<sup>k</sup> Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.

<sup>l</sup> Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

# ALCOHOLIC BEVERAGE TAX

**TABLE 27 - BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS, 1932-35 TO 1998-99<sup>a</sup>**  
(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
1998-99	\$124,421	\$15,724	\$1,351	\$1,981	\$127,516	\$270,992
1997-98	122,593	16,681	1,137	1,818	127,082	269,312
1996-97	122,448	17,398	1,020	1,847	124,656	267,370
1995-96	123,806	15,420	956	1,940	126,008	268,130
1994-95	120,970	15,046	977	2,046	129,975	269,028
1993-94	124,752	15,401	1,029	2,114	134,829	278,143
1992-93	128,730	15,664	1,075	2,290	141,756	289,531
1991-92	130,475 <sup>b</sup>	15,637 <sup>b</sup>	1,150 <sup>b</sup>	2,236	143,935 <sup>b</sup>	293,440
1990-91	26,758	899	127	2,523	94,489	124,796
1989-90	26,689	891	148	2,776	96,890	127,396
1988-89	26,835	922	169	2,901	96,566	127,393
1987-88	26,182	1,074	177	2,961	97,847	128,241
1986-87	25,653	1,084	180	3,180	100,265	130,362
1985-86	25,667	1,114	165	3,447	102,097	132,490
1984-85	25,146	1,017	156	3,243	105,497	135,059
1983-84	25,017	981	162	3,201	107,128	136,489
1982-83	24,043	957	168	2,742	108,786	136,696
1981-82	24,644	928	167	2,470	112,146	140,355
1980-81	24,707	899	167	2,293	114,999	143,065
1979-80	23,300	836	175	1,973	113,311	139,596
1978-79	22,367	815	190	1,853	113,329	138,554
1977-78	20,951	755	210	1,643	111,194	134,753
1976-77	19,945	690	212	1,394	105,468	127,708
1975-76	18,616	660	229	1,339	105,411	126,255
1974-75	18,057	605	231	1,219	101,447	121,559
1973-74	16,830	578	232	1,291	100,417	119,348
1972-73	15,782	559	264	1,326	96,755	114,686
1971-72	15,261	486	275	1,301	94,809	112,132
1970-71	13,847	444	262	1,273	90,780	106,606
1965-70	63,285	1,465	1,475	3,694	371,233 <sup>c</sup>	441,152
1960-65	50,428	936	1,690	1,813	240,275	295,142
1955-60	25,404 <sup>d</sup>	571	1,707	996 <sup>e</sup>	178,267 <sup>f</sup>	206,945
1950-55	17,432	411	1,516	493	78,536	98,388
1945-50	16,105	289	1,360	392	72,011	90,157
1940-45	11,516	351	1,217	268	62,806	76,158
1935-40	7,823	220 <sup>g</sup>	1,606 <sup>h</sup>	91 <sup>i</sup>	40,276 <sup>j</sup>	50,016
1932-35 <sup>k</sup>	2,397	-	479 <sup>l</sup>	-	-	2,876

<sup>a</sup> Collections are on an accrual basis and therefore differ from those in Table 2 which are on a cash basis.

<sup>b</sup> Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.

<sup>c</sup> Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.

<sup>d</sup> Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.

<sup>e</sup> Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.

<sup>f</sup> Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.

<sup>g</sup> The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.

<sup>h</sup> Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.

<sup>i</sup> Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.

<sup>j</sup> The excise tax on distilled spirits was first imposed July 1, 1935 at a rate of 80 cents per gallon.

<sup>k</sup> The alcoholic beverage tax was first effective April 6, 1933 at a rate of 2 cents per gallon on beer and wine.

<sup>l</sup> Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.

NOTE: Detail may not add to total due to rounding.

# ALCOHOLIC BEVERAGE TAX

**TABLE 28 - APPARENT CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-40 TO 1998-99**  
(In thousands of gallons)

Fiscal year 1	Beer <sup>b</sup> 2	Wine			Total wine consumption 6	Distilled spirits 7
		Still wines		Champagne and sparkling wines 5		
		14 percent alcohol or less 3	Over 14 percent alcohol <sup>c</sup> 4			
1998-99	622,103	78,614	6,752	6,602	91,969	38,498
1997-98	612,963	83,414	5,685	6,058	95,157	38,375
1996-97	612,179	87,027	5,098	6,156	98,281	38,022
1995-96	619,001	77,100	4,780	6,466	88,346	37,973
1994-95	606,084	75,168	4,868	6,661	86,696	39,189
1993-94	625,565	76,935	5,137	7,047	89,118	40,722
1992-93	643,307	78,244	5,371	7,630	91,245	42,811
1991-92	677,367	80,584	5,833	7,453	93,871	44,276
1990-91	671,319	89,732	6,329	8,396	104,457	47,033
1989-90	679,747	88,163	7,401	9,247	104,810	48,215
1988-89	669,662	91,381	8,445	9,678	109,504	48,004
1987-88	650,286	107,267	8,862	9,871	126,000	48,886
1986-87	664,051	108,442	8,991	10,599	128,032	50,132
1985-86	634,915	111,358	8,245	11,489	131,091	51,048
1984-85	626,426	101,671	7,821	10,809	120,301	52,748
1983-84	623,174	98,131	8,099	10,670	116,900	53,564
1982-83	598,790	95,718	8,416	9,141	113,275	54,393
1981-82	610,873	92,815	8,374	8,232	109,421	56,073
1980-81	610,689	89,931	8,339	7,642	105,912	57,500
1979-80	576,951	83,621	8,745	6,577	98,943	56,656
1978-79	564,280	81,495	9,507	6,175	97,177	56,665
1977-78	528,724	75,538	10,489	5,475	91,502	55,597
1976-77	506,034	68,985	10,599	4,647	84,231	52,734
1975-76	471,996	65,988	11,458	4,463	81,909	52,705
1974-75	460,592	60,543	11,551	4,063	76,157	50,724
1973-74	431,001	57,761	11,591	4,304	73,656	50,208
1972-73	404,900	55,949	13,207	4,419	73,575	48,377
1971-72	395,645	48,555	13,768	4,337	66,660	47,405
1970-71	356,738	44,392	13,119	4,244	61,755	45,390
1965-70	1,631,517	146,543	73,754	12,312	232,609	206,348
1960-65	1,293,854	93,482	84,481	6,042	184,005	160,184
1955-60	1,058,922	57,116	85,379	3,323	145,818	118,844
1950-55	883,960	41,124	75,809	1,928	118,861	98,170
1945-50	801,657	29,022	67,996	1,625	98,643	90,014
1940-45	573,369	35,000	61,130	1,009	97,139	78,507
1935-40	387,414	37,121	65,264	683	103,068	50,345

<sup>a</sup> Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

<sup>b</sup> Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

<sup>c</sup> Includes a relatively small amount for sparkling hard cider starting January 1995.

# ALCOHOLIC BEVERAGE TAX

**TABLE 29 - PER CAPITA CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-36 TO 1998-99**  
(Consumption in gallons)

Fiscal year 1	Population <sup>b</sup> 2	Per capita consumption		
		Beer <sup>c</sup> 3	Wines 4	Distilled spirits 5
1998-99 .....	33,773,000	18.42	2.72	1.14
1997-98 .....	33,226,000 <sup>f</sup>	18.45 <sup>f</sup>	2.86	1.15
1996-97 .....	32,670,000	18.74	3.01	1.16
1995-96 .....	32,223,000	19.21	2.74	1.18
1994-95 .....	31,910,000	18.99	2.72	1.23
1993-94 .....	31,661,000	19.76	2.81	1.29
1992-93 .....	31,303,000	20.55	2.91	1.37
1991-92 .....	30,845,000	21.96	3.04	1.44
1990-91 .....	30,296,000	22.16	3.45	1.55
1989-90 .....	29,558,000	23.00	3.55	1.63
1988-89 .....	28,701,000	23.33	3.82	1.67
1987-88 .....	27,996,000	23.23	4.50	1.75
1986-87 .....	27,338,000	24.29	4.68	1.83
1985-86 .....	26,687,500	23.79	4.92	1.91
1984-85 .....	26,079,000	24.02	4.61	2.02
1983-84 .....	25,414,000	24.52	4.60	2.11
1982-83 .....	24,944,700	24.00	4.54	2.18
1981-82 .....	24,469,500	24.96	4.47	2.29
1980-81 .....	23,992,900	25.45	4.41	2.40
1979-80 .....	23,534,000	24.52	4.20	2.41
1978-79 .....	23,072,000	24.46	4.21	2.46
1977-78 .....	22,610,000	23.38	4.05	2.46
1976-77 .....	22,164,000	22.83	3.80	2.38
1975-76 .....	21,756,000	21.70	3.76	2.42
1974-75 .....	21,374,000	21.55	3.56	2.37
1973-74 .....	21,036,000	20.49	3.50	2.39
1972-73 .....	20,737,000	19.53	3.55	2.33
1971-72 .....	20,470,000	19.33	3.26	2.32
1970-71 .....	20,193,000	17.67	3.06	2.25
1969-70 .....	19,922,000	18.73	2.79	2.25
1968-69 .....	19,664,000	16.73	2.47	2.18
1967-68 .....	19,372,000	15.95	2.32	2.10
1966-67 .....	19,041,000	16.90	2.21	2.09
1965-66 .....	18,670,000	16.00	2.21	2.05
1964-65 .....	18,255,000	16.48	2.17	1.98
1963-64 .....	17,768,000	14.70	2.17	1.90
1962-63 .....	17,211,000	14.88	2.12	1.86
1961-62 .....	16,636,000	14.59	2.11	1.81
1960-61 .....	16,114,000	14.46	2.13	1.74
1955-56 .....	13,292,000	14.52	2.05	1.58
1950-51 .....	10,886,000	15.38	1.96	1.84
1945-46 .....	9,452,000	16.86	2.13	2.37
1940-41 .....	7,094,000	10.71	2.51	1.60
1935-36 .....	6,258,000	11.63	3.39	1.46

<sup>a</sup> Based on taxable distributions compiled from monthly tax returns.  
<sup>b</sup> Population used is for January 1 of each fiscal year.  
<sup>c</sup> Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.  
<sup>f</sup> Revised.

# CIGARETTE TAX

**TABLE 30A - CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 1998-99**  
(In thousands of dollars)

Fiscal year	Cigarette tax				Other tobacco products surtax	
	Revenue <sup>a</sup>	Distributors' discounts <sup>b</sup>	Gross value of tax indicia <sup>c</sup>	Refunds	Revenue	Rate
					6	7
1	2	3	4	5	6	7
1998-99 .....	\$841,911 <sup>d</sup>	\$7,206	\$849,117	\$6,808	\$45,754 <sup>e</sup>	61.53% <sup>e</sup>
1997-98 .....	612,066	5,244	617,309	5,408	39,617	29.37
1996-97 .....	629,579	5,394	634,973	5,060	41,590	30.38
1995-96 .....	639,030	5,469	644,499	6,193	32,788	31.20
1994-95 .....	656,923	5,628	662,551	11,159	28,460	31.20
1993-94 .....	647,993 <sup>f</sup>	5,553	653,546	8,353	19,773	23.03
1992-93 .....	667,479	5,715	673,195	9,138	21,480	26.82
1991-92 .....	711,276	6,086	717,362	7,791	22,016	29.35
1990-91 .....	729,612	6,242	735,854	7,904	24,064	34.17
1989-90 .....	770,042 <sup>g</sup>	6,581	776,623	11,615	24,956 <sup>g</sup>	37.47
1988-89 .....	499,712 <sup>g</sup>	4,273	503,984	4,968	9,994 <sup>g</sup>	41.67
1987-88 .....	254,869	2,180	257,049	2,970		
1986-87 .....	257,337	2,202	259,539	2,661		
1985-86 .....	260,960	2,231	263,190	2,834		
1984-85 .....	265,070	2,267	267,337	2,390		
1983-84 .....	265,265	2,267	267,532	2,756		
1982-83 .....	273,748	2,336	276,084	2,060		
1981-82 .....	278,667	2,383	281,050	1,843		
1980-81 .....	280,087	2,395	282,482	1,567		
1979-80 .....	272,145	2,301	274,446	1,645		
1978-79 .....	270,658	2,315	272,973	1,408		
1977-78 .....	275,042	2,352	277,394	1,239		
1976-77 .....	270,502	2,315	272,817	832		
1975-76 .....	269,852	2,309	272,161	927		
1974-75 .....	264,182	2,262	266,444	745		
1973-74 .....	259,738	2,222	261,960	632		
1972-73 .....	253,089	2,167	255,256	626		
1971-72 .....	248,398	2,127	250,525	677		
1970-71 .....	240,372	2,058	242,430	552		
1969-70 .....	237,220	2,032	239,253	455		
1968-69 .....	238,836	2,046	240,882	492		
1967-68 .....	208,125 <sup>h</sup>	1,862	209,987	328		
1966-67 .....	75,659	1,543	77,202	129		
1965-66 .....	74,880	1,528	76,407	88		
1964-65 .....	74,487	1,520	76,007	61		
1963-64 .....	71,530	1,459	72,989	71		
1962-63 .....	70,829	1,445	72,274	79		
1961-62 .....	68,203	1,390	69,593	47		
1960-61 .....	66,051 <sup>i</sup>	1,675 <sup>j</sup>	67,726	76		
1959-60 .....	61,791 <sup>k</sup>	767 <sup>l</sup>	62,558	67		

<sup>a</sup> Net of refunds for tax indicia on cigarettes that become unfit for use. (See column 5).

<sup>b</sup> A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960 until August 1, 1967, the discount rate was 2%.

<sup>c</sup> Effective July 16, 1961, distributors have been able to purchase tax indicia on credit. On June 30, 1998, this amounted to \$48,864,763 and on June 30, 1999, it amounted to \$89,361,195.

<sup>d</sup> Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter approved Proposition 10. The additional 50 cents per pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.

<sup>e</sup> From July 1, 1998 through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50 cents per pack tax on cigarettes.

<sup>f</sup> Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2 cents per pack tax was imposed to raise funds for breast cancer research and education.

<sup>g</sup> Effective January 1, 1989, an additional 25 cents per pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.

<sup>h</sup> Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30% of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cents per pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cents per pack floor stocks tax imposed October 1, 1967.

<sup>i</sup> Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.

<sup>j</sup> Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.

<sup>k</sup> Includes \$2,673,048 from the 3-cents per pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia.

<sup>l</sup> During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

# CIGARETTE TAX

**TABLE 30B - CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 1998-99**

Fiscal year 1	Reported distributions (Millions of packages)			Apparent per capita consumption <sup>a</sup> (In packages) 5
	Total 2	Tax paid 3	Tax exempt 4	
1998-99 .....	1,568	1,523	45	46.4
1997-98 .....	1,717	1,668	48	51.7 <sup>r</sup>
1996-97 .....	1,777	1,716	61	54.4
1995-96 .....	1,811	1,742	69	56.2
1994-95 .....	1,871	1,791	80	58.6
1993-94 .....	1,903	1,824	79	60.1
1992-93 .....	2,010	1,923	86	64.2
1991-92 .....	2,144	2,050	94	69.5
1990-91 .....	2,196	2,102	93	72.5
1989-90 .....	2,311	2,219	92	78.2
1988-89 .....	2,431	2,353	78	84.7
1987-88 .....	2,657	2,570	87	94.9
1986-87 .....	2,690	2,595	95	98.4
1985-86 .....	2,730	2,632	98	102.3
1984-85 .....	2,781	2,673	108	106.7
1983-84 .....	2,792	2,675	117	109.9
1982-83 .....	2,889	2,761	128	115.8
1981-82 .....	2,947	2,811	136	120.4
1980-81 .....	2,966	2,825	141	123.6
1979-80 .....	2,892	2,744	148	122.9
1978-79 .....	2,887	2,730	157	125.1
1977-78 .....	2,940	2,774	166	130.0
1976-77 .....	2,900	2,728	172	130.9
1975-76 .....	2,909	2,722	187	133.7
1974-75 .....	2,857	2,664	193	133.7
1973-74 .....	2,827	2,620	207	134.4
1972-73 .....	2,762	2,553	209	133.2
1971-72 .....	2,720	2,505	215	132.9
1970-71 .....	2,635	2,424	211	130.5
1969-70 .....	2,594	2,393	201	130.2
1968-69 .....	2,616	2,409	207	133.0
1967-68 .....	2,596	2,383	213	134.0
1966-67 .....	2,737	2,573	164	143.8
1965-66 .....	2,706	2,547	159	144.9
1964-65 .....	2,679	2,534	145	146.7
1963-64 .....	2,564	2,433	131	144.3
1962-63 .....	2,545	2,409	136	147.9
1961-62 .....	2,450	2,320	130	147.3
1960-61 .....	2,382	2,258	124	147.8
1959-60 .....	2,190	2,085	105	139.7

<sup>a</sup> Based on reported distributions and latest estimate of January 1 population for each fiscal year.

<sup>r</sup> Revised.

# INSURANCE TAX

**TABLE 31 - 1998 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 1999, BY COMPANY**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
<b>FIRE AND CASUALTY INSURERS</b>		
Allstate Indemnity Company .....	\$503,770	\$11,838,601
Allstate Insurance Company .....	1,238,366	29,101,594
Amco Insurance Company .....	114,497	2,690,671
American Automobile Insurance Company .....	145,073	3,409,212
American Bankers Insurance Company of Florida .....	143,997	3,383,923
The American Insurance Company .....	304,388	7,153,114
American Manufacturers Mutual Insurance Company .....	137,042	3,220,477
American Motorists Insurance Company .....	116,666	2,741,649
CalFarm Insurance Company .....	236,482	5,557,324
California Capital Insurance Company .....	122,990	2,890,268
California Compensation Insurance Company .....	340,140	7,993,279
California Indemnity Insurance Company .....	128,783	3,026,397
California State Automobile Association Inter-Insurance Bureau .....	1,330,046	31,256,081
Century-National Insurance Company .....	163,104	3,832,956
Clarendon National Insurance Company .....	309,737	7,278,808
Coast National Insurance Company .....	175,269	4,118,833
Continental Casualty Company .....	322,886	7,587,812
The Doctors' Company, an Interinsurance Exchange .....	131,258	3,084,562
The Explorer Insurance Company .....	115,046	2,703,581
Farmers Insurance Exchange .....	1,927,303	45,291,627
Federal Insurance Company .....	454,829	10,688,471
Fire Insurance Exchange .....	720,041	16,920,958
Fireman's Fund Insurance Company .....	443,010	10,410,725
Golden Eagle Insurance Corporation .....	419,103	9,848,931
Hartford Casualty Insurance Company .....	135,781	3,190,855
Hartford Fire Insurance Company .....	152,867	3,592,377
Hartford Underwriters Insurance Company .....	136,941	3,218,116
HIH America Compensation and Liability Insurance Company .....	136,695	3,212,322
Infinity Insurance Company .....	139,372	3,275,253
Interinsurance Exchange of the Automobile Club of Southern California .....	1,053,575	24,759,012
Legion Insurance Company .....	113,937	2,677,526
Liberty Mutual Fire Insurance Company .....	333,671	7,841,262
Lumbermens Mutual Casualty Company .....	150,513	3,537,066
Mercury Casualty Company .....	270,360	6,353,468
Mercury Insurance Company .....	668,011	15,698,258
Mid-Century Insurance Company .....	319,428	7,506,567
National General Insurance Company .....	112,955	2,654,442
National Union Fire Insurance Company of Pittsburgh, Pennsylvania .....	597,217	14,034,597
Progressive West Insurance Company .....	232,501	5,463,765
Reliance Insurance Company .....	254,786	5,987,482
Reliance National Indemnity Company .....	122,125	2,869,944
Republic Indemnity Company of America .....	120,145	2,823,410
SAFECO Insurance Company of America .....	451,568	10,611,837
St. Paul Fire and Marine Insurance Company .....	132,987	3,125,206
SCPIE Indemnity Company .....	113,919	2,677,089
State Farm Fire and Casualty Company .....	398,486	9,364,429
State Farm General Insurance Company .....	805,421	18,927,390
State Farm Mutual Automobile Insurance Company .....	1,941,718	45,630,382
Superior National Insurance Company .....	139,277	3,273,007
The Travelers Indemnity Company of Illinois .....	291,961	6,861,079
Truck Insurance Exchange .....	289,104	6,793,952
20th Century Insurance Company .....	878,832	20,652,550
UNICARE Workers' Compensation Insurance Company (formerly Unicare Insurance Company) ..	267,176	6,278,627
United Services Automobile Association .....	204,861	4,814,230
USAA Casualty Insurance Company .....	201,431	4,733,628
Viking Insurance Company of Wisconsin .....	172,789	4,060,530
Zenith Insurance Company .....	116,694	2,742,304
615 other fire and casualty insurers <sup>a</sup> .....	11,288,792 <sup>b</sup>	269,927,055 <sup>b</sup>
<b>Totals for fire and casualty insurers .....</b>	<b>\$32,789,722</b>	<b>\$775,198,871</b>

<sup>a</sup> Each having a total tax of less than \$2,600,000. In addition, there were 181 fire and casualty insurers that reported no tax liability.

<sup>b</sup> Includes one return for non-admitted companies.

# INSURANCE TAX

**TABLE 31 - 1998 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 1999, BY COMPANY - Concluded**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
<b>LIFE INSURERS</b>		
Aetna Life Insurance and Annuity Company .....	\$106,660	\$2,363,412
Aetna Life Insurance Company .....	339,374	7,905,397
AIG Life Insurance Company .....	185,401	3,848,145
Allstate Life Insurance Company .....	110,841	2,859,082
American Bankers Life Assurance Company of Florida .....	81,121	1,905,120
American General Life Insurance Company .....	107,122	2,509,913
BC Life and Health Insurance Company .....	391,589	9,202,331
Connecticut General Life Insurance Company .....	641,722	15,028,811
Employers Health Insurance Company .....	112,967	2,654,729
The Equitable Life Assurance Society of the United States .....	208,656	4,845,200
Farmers New World Life Insurance Company .....	157,763	3,677,591
First Colony Life Insurance Company .....	130,614	3,124,176
Fortis Benefits Insurance Company .....	144,189	3,387,842
General American Life Insurance Company .....	102,568	2,373,337
General Electric Capital Assurance Company .....	85,882	2,018,234
Great-West Life and Annuity Insurance Company .....	91,677	2,134,637
The Guardian Life Insurance Company of America .....	336,712	7,845,946
Hartford Life and Accident Insurance Company .....	119,637	2,811,462
Hartford Life and Annuity Insurance Company .....	82,319	1,930,967
Hartford Life Insurance Company .....	260,387	6,111,722
Health Net Life Insurance Company .....	84,812	1,993,084
IDS Life Insurance Company .....	122,464	2,822,367
Jackson National Life Insurance Company .....	127,571	2,723,908
Jefferson Pilot Financial Insurance Company .....	83,773	1,963,104
John Hancock Mutual Life Insurance Company .....	182,260	4,219,210
John Hancock Variable Life Insurance Company .....	110,501	2,593,196
Liberty Life Assurance Company of Boston .....	83,766	1,968,492
Life Insurance Company of North America .....	172,814	4,059,058
The Manufacturers Life Insurance Company (U.S.A.) .....	120,323	2,763,707
Massachusetts Mutual Life Insurance Company .....	263,385	5,630,386
Metropolitan Life Insurance Company .....	692,362	15,657,955
The Minnesota Mutual Life Insurance Company .....	137,982	2,936,208
MML Bay State Life Insurance Company .....	272,102	6,387,847
New York Life Insurance and Annuity Corporation .....	95,390	2,239,776
New York Life Insurance Company .....	652,182	14,746,083
The Northwestern Mutual Life Insurance Company .....	334,581	7,603,784
Pacific Life Insurance Company .....	323,186	7,166,366
Pacificare Life and Health Insurance Company .....	93,336	2,193,386
J. C. Penney Life Insurance Company .....	100,412	2,359,671
PM Group Life Insurance Company .....	120,423	2,829,936
Primerica Life Insurance Company .....	159,561	3,749,682
Principal Life Insurance Company .....	360,106	8,130,020
Provident Life and Accident Insurance Company .....	140,937	3,308,855
The Prudential Insurance Company of America .....	1,161,107	18,639,853
Security Life of Denver Insurance Company .....	193,572	4,538,268
Standard Insurance Company .....	167,674	3,917,406
State Farm Life Insurance Company .....	163,247	3,836,787
Sun Life Assurance Company of Canada .....	132,430	3,066,621
Transamerica Occidental Life Insurance Company .....	363,504	6,770,291
United Healthcare Insurance Company .....	489,216	11,496,580
United of Omaha Life Insurance Company .....	128,340	2,664,473
UNUM Life Insurance Company of America .....	295,027	6,933,130
Valley Forge Life Insurance Company .....	90,042	2,108,833
Western Reserve Life Assurance Company of Ohio .....	160,189	3,746,375
465 other life insurers <sup>c</sup> .....	5,795,400 <sup>d</sup>	126,907,116 <sup>d</sup>
Totals for life insurers .....	\$17,771,178	\$393,209,868 <sup>e</sup>
Totals for fire and casualty insurers .....	32,789,722	775,198,871 <sup>e</sup>
Totals for title insurers <sup>f</sup> .....	194,933	4,619,352 <sup>e</sup>
Totals for all insurers .....	\$50,755,833	\$1,173,028,090

<sup>c</sup> Each having a total tax of less than \$1,900,000. In addition, there were 60 life insurers that reported no tax liability.

<sup>d</sup> Includes one return for non-admitted companies.

<sup>e</sup> Retaliatory taxes of \$4,640,478 for fire and casualty insurers, \$468,683 for life insurers and \$38,455 for title insurers have been included in the assessments by company.

<sup>f</sup> Includes 16 insurers. In addition, there was 1 title insurer that reported no tax liability.

# INSURANCE TAX

**TABLE 32 - SUMMARY OF INSURANCE TAXES ASSESSED IN 1998 AND 1999 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER<sup>a</sup>**

Type of insurer	Assessments on 1997 business		Assessments on 1998 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty .....	892 <sup>b</sup>	\$787,527,652 <sup>b</sup>	908 <sup>c</sup>	\$775,198,871 <sup>c</sup>	-1.6%
Life .....	603 <sup>d</sup>	378,477,340 <sup>d</sup>	596 <sup>e</sup>	393,209,868 <sup>e</sup>	3.9
Title .....	23	4,881,900	18	4,619,352	-5.4
Subtotals .....	1,518 <sup>f</sup>	1,170,886,893 <sup>f</sup>	1,522 <sup>g</sup>	1,173,028,090 <sup>g</sup>	0.2
Ocean Marine .....	530 <sup>h</sup>	600,264	511 <sup>i</sup>	482,012	-19.7
Totals .....	2,048	\$1,171,487,156	2,033	\$1,173,510,103	0.2%
Adjustments:					
Deficiency assessments .....	128 <sup>j</sup>	4,594,091 <sup>j</sup>	103 <sup>k</sup>	6,600,938 <sup>k</sup>	-
Refunds and cancellations .....	142 <sup>l</sup>	29,816,108 <sup>l</sup>	63 <sup>m</sup>	15,603,551 <sup>m</sup>	-
Net adjustments .....	270	-25,222,017	166	-9,002,613	-
Grand Totals .....	2,318	\$1,146,265,139	2,199	\$1,164,507,489	1.6%

<sup>a</sup> Includes self-assessments and board assessments against companies licensed to write insurance on California risks.

<sup>b</sup> Includes one return for non-admitted companies in the amount of \$131,307.

<sup>c</sup> Includes one return for non-admitted companies in the amount of \$127,816.

<sup>d</sup> Includes one return for non-admitted companies in the amount of \$61.

<sup>e</sup> Includes one return for non-admitted companies in the amount of \$252.

<sup>f</sup> Includes 90 retaliatory tax assessments totaling \$5,827,584 and 253 nil assessments.

<sup>g</sup> Includes 71 retaliatory tax assessments totaling \$5,147,616 and 242 nil assessments.

<sup>h</sup> Includes 443 nil assessments.

<sup>i</sup> Includes 451 nil assessments.

<sup>j</sup> Includes 27 initial assessments for prior years totaling \$346,902. In addition, there were interest and penalty assessments issued by the State Controller in the amount of \$1,583,921.

<sup>k</sup> Includes 30 initial assessments for prior years totaling \$3,506,477. In addition, there were interest and penalty assessments issued by the State Controller in the amount of \$132,724.

<sup>l</sup> Includes 17 petition cancellations totaling \$1,452,602: 5 amounting to \$310,206 for reduced rate under section 12202 of the Revenue and Taxation Code, 5 amounting to \$615,744 for retaliatory tax assessments, 4 amounting to \$17,150 for billing errors, and 3 amounting to \$509,502 for various reasons. Also included are 72 refunds in the amount of \$17,321,415 for settlement agreements entered into by the board with respect to "Proposition 103" refund claims for tax year 1990, 37 refunds totaling \$8,856,035 for overpayment of prior years' annual and retaliatory taxes, and 16 refunds totaling \$2,186,056 for other miscellaneous reasons.

<sup>m</sup> Includes 8 petition cancellations totaling \$6,441,912: 1 amounting to \$110,832 for reduced rate under section 12202 of the Revenue and Taxation Code, 2 amounting to \$51,326 for surrender fees, 2 amounting to \$6,232,295 for orphan premiums, and 3 amounting to \$47,459 for various reasons. Also included are 4 refunds in the amount of \$3,721,119 for Mini-met, 28 refunds totaling \$1,067,305 for overpayment of prior years' annual and retaliatory taxes, 1 refund amounting to \$3,714,736 for a settlement agreement entered into by the Board with respect to a retaliatory insurance tax refund claim, and 22 refunds totaling \$658,479 for other miscellaneous reasons.

# INSURANCE TAX

**TABLE 33 - 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, 1911-15 TO 1999<sup>d</sup>**

Year of assessment	Number of assessments <sup>b</sup>	Gross premiums tax rate (Percent)	Taxes assessed on premiums <sup>c</sup>	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine <sup>d</sup>	Total taxes assessed
1	2	3	4	5	6	7
1999	1,269 <sup>e</sup>	2.35	\$1,164,025,477	-	\$482,012	\$1,164,507,489
1998	1,262	2.35	1,145,664,875	-	600,264	1,146,265,139
1997	1,244	2.35	1,126,140,961	-	509,494	1,126,650,455
1996	1,256	2.35	1,076,399,958	-	545,482	1,076,945,440
1995	1,241	2.35	923,458,207 <sup>f</sup>	-	540,624	923,998,831
1994	1,235	2.35	1,077,737,837 <sup>f</sup>	-	363,622	1,078,101,459
1993	1,245	2.35	1,149,354,061	-	375,468	1,149,729,529
1992	1,271	2.35	1,199,878,619	-	288,882	1,200,167,501
1991	1,293	2.46	1,211,392,648	-	297,521	1,211,690,169
1990	1,329	2.37	1,106,574,868	-	230,108	1,106,804,976
1989	1,291	2.35	1,082,116,239	-	236,775	1,082,353,014
1988	1,250	2.35	1,088,501,995	-	215,150	1,088,717,145
1987	1,207	2.35	918,812,776	-	153,794	918,966,570
1986	1,196	2.33	795,971,303	-	149,821	796,121,124
1985	1,182	2.33	655,415,839 <sup>g</sup>	-	85,824	655,501,663
1984	1,174	2.33	584,371,566 <sup>g</sup>	-	66,928	584,438,494
1983	1,144	2.33	459,977,247 <sup>h</sup>	-	183,981	460,161,228
1982	1,106	2.35	472,564,778	-	225,083	472,789,861
1981	1,064	2.35	448,279,043	-	145,962	448,425,005
1980	1,065	2.35	429,220,590	-	100,375	429,320,965
1979	1,038	2.35	396,746,131	-	144,456	396,890,587
1978	1,008	2.35	363,448,942	-	74,843	363,523,785
1977	984	2.35	299,589,171	- <sup>i</sup>	37,018	299,626,189
1976	967	2.35	248,384,123	\$17,840,567	23,124	230,566,680
1975	992	2.35	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35	160,307,804	11,673,670	45,488	148,679,622
1966-70	4,084	- <sup>j</sup>	608,415,914	36,326,900	63,494	572,152,508
1961-65	4,050	- <sup>j</sup>	417,518,009 <sup>k</sup>	23,493,694	189,670	394,213,985 <sup>k</sup>
1956-60	3,719 <sup>l</sup>	2.35	269,850,988	13,515,163	191,281	256,527,106 <sup>l</sup>
1951-55	3,971	2.35	173,274,339 <sup>m</sup>	7,373,849	488,856	166,389,346
1946-50	3,790	- <sup>n</sup>	101,734,147	4,178,399	454,383	98,010,131
1941-45	3,400	- <sup>n</sup>	58,111,232	5,777,662	139,007	52,472,577
1936-40	3,405	2.60	44,427,176	8,395,968	59,270	36,090,478
1931-35	3,128	2.60	34,850,689	3,342,794	87,173	31,595,068
1926-30	2,834	2.60	33,143,423	3,031,155	-	30,112,268
1921-25	2,129	2.60	20,170,810	1,460,622	-	18,710,188
1916-20	1,664	2.00	7,257,013	272,834	-	6,984,179
1911-15	1,490	- <sup>o</sup>	3,893,525	169,848	-	3,723,677

<sup>a</sup> Excludes assessments against life insurance companies not licensed by the State to write insurance on California risks.

<sup>b</sup> Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.

<sup>c</sup> Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late or nonfiling of returns, and adjustments of prior year taxes.

<sup>d</sup> Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.

<sup>e</sup> Defined in footnote b. In addition, there were 71 retaliatory tax assessments and 693 returns that showed no tax liability of which 242 were for life, fire and casualty, and title insurers and 451 for ocean marine insurers.

<sup>f</sup> Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.

<sup>g</sup> Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.

<sup>h</sup> Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.

<sup>i</sup> This tax credit on the home or principal office in California was eliminated by proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.

<sup>j</sup> The tax rate was reduced from 2.35 percent to 2.33 percent in 1965. The rate was again raised to 2.35 percent in 1969.

<sup>k</sup> Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.

<sup>l</sup> Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.

<sup>m</sup> Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.

<sup>n</sup> The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices have been eligible for offset.

<sup>o</sup> The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910. The rate was raised to 1.75 percent in 1913 and 2.00 percent in 1915.

# (ELECTRICAL) ENERGY RESOURCES SURCHARGE

**TABLE 34 - ENERGY RESOURCES SURCHARGE REVENUE, 1974-75 TO 1998-99**  
(In thousands of dollars)

Fiscal year	Revenue <sup>a</sup>
1	2
1998-99 .....	\$43,191
1997-98 .....	41,454
1996-97 .....	42,542
1995-96 .....	42,588
1994-95 .....	41,296
1993-94 .....	40,706
1992-93 .....	41,349
1991-92 .....	39,863
1990-91 .....	40,246
1989-90 .....	39,358
1988-89 .....	38,086
1987-88 .....	36,942
1986-87 .....	35,142
1985-86 .....	34,824
1984-85 .....	34,432
1983-84 .....	32,131
1982-83 .....	30,729
1981-82 .....	30,994 <sup>b</sup>
1980-81 .....	23,817 <sup>c</sup>
1979-80 .....	19,022 <sup>d</sup>
1978-79 .....	18,066 <sup>e</sup>
1977-78 .....	17,670 <sup>f</sup>
1976-77 .....	13,989
1975-76 .....	13,250
1974-75 .....	1,885 <sup>g</sup>

<sup>a</sup> This revenue includes self-assessments from tax returns on a cash basis and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

<sup>b</sup> Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum allowed under the law. The surcharge was permanently set at the maximum authorized rate in September 1982.

<sup>c</sup> Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.

<sup>d</sup> Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.

<sup>e</sup> Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.

<sup>f</sup> Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies used in California became subject to the surcharge.

<sup>g</sup> This tax became effective January 1, 1975 at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

# TELEPHONE TAXES

**TABLE 35 - EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, 1977-78 TO 1998-99**  
(In thousands of dollars)

Fiscal year 1	Emergency telephone users surcharge <sup>a</sup> 2	Universal telephone service tax <sup>b</sup> 3
1998-99 .....	\$93,964	-
1997-98 .....	90,842	-
1996-97 .....	81,477	-
1995-96 .....	73,080	-
1994-95 .....	74,645 <sup>c</sup>	-
1993-94 .....	70,889	-
1992-93 .....	67,445	-
1991-92 .....	69,910	-
1990-91 .....	64,725	-
1989-90 .....	52,110 <sup>d</sup>	-
1988-89 .....	41,588	-
1987-88 .....	40,529	\$11,702 <sup>e</sup>
1986-87 .....	40,985	42,627 <sup>f</sup>
1985-86 .....	34,437	83,707
1984-85 .....	30,178	57,637
1983-84 .....	25,356	
1982-83 .....	23,057	
1981-82 .....	20,052	
1980-81 .....	15,759	
1979-80 .....	15,142	
1978-79 .....	14,069	
1977-78 .....	8,747	

<sup>a</sup> This tax became effective July 1, 1977 at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected. This revenue includes self-assessments from tax returns on a cash basis and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

<sup>b</sup> This tax became effective July 1, 1984 at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.

<sup>c</sup> Effective November 1, 1994 the tax rate was increased to 0.72 percent.

<sup>d</sup> Effective November 1, 1989 the tax rate was increased to 0.69 percent.

<sup>e</sup> Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

<sup>f</sup> Effective July 1, 1986, the tax rate was reduced to 1.5 percent.