

Sales Tax Revenues Compared with Taxable Property Values, California Counties, 1993-1994

Mason Gaffney

I. California Counties

Table 1. California Counties: sales tax revenues vs. assessed. values of taxable property, 1993-1994. (See \landfrac\calcntys)

(Data below probably overstate sales tax revenues, because the state rate is below 8%, and not all cities and counties add to it.)

COUNTY	A.V.	Taxable Sales	8% of Taxable Sales	(4)/(2)	
	\$\B	\$B	\$B		
(1)	(2)	(3)	(4)	(5)	
California	1863.4	277.5	22.2	1.19	
L.A.	519.1	74.3		1.15	
San Diego	147.7	22.		1.19	
Orange	177.1	27.5		1.24	
Santa Clara	114.9	19.		1.32	
San Bernardino	75.2	11.4		1.22	
Alameda	79.2	13.7		1.39	
Riverside	74.6	9.5		1.02	

Sacramento	53.5	10.6		1.59	
Mendocino	4.45	.65		1.17	
San Francisco	57.3	8.5		1.19	
Marin	22.3	2.5		.90	
San Mateo	56.6	8.1		1.14	
Imperial	5.64	1.03		1.46	
Tulare	12.6	2.33		1.48	
Yolo	7.86	1.44		1.47	
Sierra	.34	.012		.28	
Fresno	29.7	6.05		1.63	
Kern	33.0	4.81		1.17	
Napa	9.0	1.01		.90	
Kings	3.85	.65		1.35	
San Joaquin	23.1	3.9		1.35	
Sonoma	27.8	3.9		1.12	
Calaveras	2.60	.161		.50	
Santa Barbara	24.3	1.14		.38	
Contra Costa	64.0	7.67		.96	
Inyo	2.51	.194		.62	

Stanislaus	17.8	3.43		1.54	
Nevada	6.18	.611		.79	
El Dorado	9.78	.147		.12	
Colusa	1.42	.153		.86	
Glenn	1.38	.171		.99	
Santa Cruz	14.7	1.75		.95	
Mono	1.89	.122		.52	
Merced	7.61	1.14		1.20	
Yuba	2.17	.304		1.12	
Solano	18.1	2.70		1.19	
Shasta	7.97	1.47		1.48	
Madera	5.11	.638		1.00	

Some findings from Table 1.

1. Counties with high sales tax/A.V. are Shasta, Stanislaus, Sacramento, Fresno, Imperial, Tulare, Kings, Yolo, San Joaquin.

2. Counties with low sales tax/A.V. are Marin, Napa, Santa Barbara (vacation/retirement/commuting), Inyo, Mono (minerals), Sierra, Calaveras, Nevada, El Dorado (timber, vacation homes).

3. Counties in #1 also have low income p.c.; those in #2 have high income p.c. See $\frac{\text{land}}{\text{calcnties}}$

California state budget = \$80b, 1999. *Los Angeles Times*, 7 Nov 99, A28.

Cf. state sales tax revs = \$22b (plus whatever cities get, presumably one-eighth or so of that amount more).

II. See $\frac{\text{enclaves}}{\text{inland.emp}}$