



CALIFORNIA STATE
BOARD OF EQUALIZATION

2021-22 Annual Report



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LETTER *from the* EXECUTIVE DIRECTOR

The Honorable Gavin Newsom
Governor of California
April 2023

Dear Governor Newsom:

On behalf of the Board Members, the Executive Management Team, and our dedicated employees, I am pleased to present the *Annual Report* of the California State Board of Equalization (BOE) for the fiscal year (FY) that ended June 30, 2022.

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

The BOE oversees the assessment practices for the 58 County Assessors, who are charged with valuing over 13 million assessments each year. In FY 2021-22, the net statewide assessed value was \$7.6 trillion, resulting in \$83.1 billion of property tax levies. Those property tax levies contributed \$44.6 billion to schools and \$38.5 billion to local government. Additionally, with the passage of Proposition 19 in November 2020, the BOE continues to provide critical statewide leadership in the implementation of significant changes to how certain property tax assessments are treated.

In 2022, the BOE set the values of state-assessed properties, primarily privately-owned public utilities and railroads, at \$133.9 billion for the 2022-23 roll. This was a \$10.8 billion increase from 2021-22 values. State-assessed properties produced \$2.16 billion in local property tax revenues for the state's 58 counties in 2022-23.

The BOE is also responsible for administering the Alcoholic Beverage Tax Program, which produced \$429 million, and co-administering the Tax on Insurers Program, which added \$2.9 billion to the state.

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

Sincerely,



Yvette M. Stowers
Executive Director



BOARD MEMBERS



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

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

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

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

This *Annual Report* represents the BOE's services and accomplishments for FY 2021-22. The elected Board is comprised of Board Members Ted Gaines, First District; Malia M. Cohen, Second District; Antonio Vazquez, Third District; Mike Schaefer, Fourth District; and Betty T. Yee, State Controller. This Board is committed to fulfilling its constitutional duties and contributing to California's success.

MISSION, VISION, *and* CORE ORGANIZATIONAL VALUES

MISSION

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

VISION

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

CORE ORGANIZATIONAL VALUES

- Perform public service with integrity
- Put people first
- Commit to excellence
- Keep getting better





PROFILE *of the* BOE

BOE PROGRAMS

Property Tax Programs

Introduction to Property Taxes

Property taxes are one of the primary sources of revenue for California's counties, cities, schools, and special districts. While the state does not rely on property taxes as a source of revenue, there are revenue implications for the state if there are any incorrect assessments of real property. State law annually guarantees California schools a minimum amount of funding, and the state is responsible for backfilling shortfalls in education funding under Proposition 98.

General Property Taxes

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

When a reappraisal occurs because of a change in ownership or the completion of new construction, the County Assessor sets a new "base year value" for the property that underwent the change in ownership or that was newly constructed. Thereafter, Proposition 13 generally limits annual increases in the base year value to a maximum of two percent, depending on the most recent year's percentage change in the California Consumer Price Index. The application of the increase to the base year value each year is referred to as the adjusted base year value or factored base year value.

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

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



County-Assessed Properties

The **BOE** oversees the assessment practices of the state's 58 County Assessors, who are charged with establishing values for over 13 million assessments each year. Each of the BOE's constitutional and statutory duties is critical to promoting a consistent and uniform property tax system throughout the state. The BOE's duties include:

- Conducting assessment practices surveys or compliance audits of County Assessors' practices and procedures to determine whether they comply with all statutory and regulatory provisions by utilizing proper appraisal practices. In FY 2021-22, the BOE issued 11 survey reports for the counties of Alameda, Amador, Calaveras, Lassen, Nevada, Orange, San Joaquin, Santa Barbara, Sierra, Sonoma, and Stanislaus.
- Providing guidance to County Assessors to promote uniformity and consistency in assessment practices throughout the state in the form of Property Tax Rules, Letters to Assessors, County Assessors Only Letters, and Assessors' Handbooks. In FY 2021-22, the BOE promulgated four rules, issued 95 advisory letters to County Assessors, and updated three Assessors' Handbooks.
- Prescribing property tax forms that are used by all County Assessors statewide. The BOE has 125 prescribed forms. In FY 2021-22, BOE amended 25 of these prescribed forms.
- Providing training and certifying individuals performing the duties of an appraiser or an assessment analyst for property tax purposes, including newly elected County Assessors. In FY 2021-22, the BOE trained a total of approximately 1,800 students through 23 BOE-hosted courses, available web-based self-study courses, and additional courses at local colleges and universities. The BOE also issued 257 Permanent and Advanced Appraiser Certifications and 18 Permanent and Advanced Assessment Analyst Certifications.



- Acting as a clearinghouse for various claims for property tax relief under Propositions 3, 19, 58, 60, 110, and 193. Exclusions within these propositions have statutory restrictions, such as dollar limitations or once-in-a-lifetime eligibility.
- Monitoring duplicate claims granted under the homeowners' and disabled veterans' exemptions.
- Acting as an advisory agency on property tax assessment. In FY 2021-22, the BOE answered approximately 12,381 calls and 6,204 inquiries by letter, fax, and email.
- Co-administering the Welfare Exemption with County Assessors. In FY 2021-22, the BOE issued 714 Organizational Clearance Certificates and 364 Supplemental Clearance Certificates. The BOE also reviewed 1,758 verification filings of organizations holding Organizational Clearance Certificates to ensure continued eligibility for the Welfare Exemption.
- Administering certain property tax programs, such as the Legal Entity Ownership Program, which aims to discover any changes in ownership and control of legal entities (such as corporations or LLCs) that own real property and inform County Assessors of the need to reappraise real property owned by these entities. In FY 2021-22, the BOE identified 792 changes in control and ownership of legal entities, resulting in the reassessment of numerous parcels of such entities.
- Meeting regularly with County Assessors to discuss issues on the administration of assessment and taxation laws, and ways to promote statewide uniformity.

On November 3, 2020, California voters approved Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families and Victims of Wildfire or Natural Disasters Act*, which brought significant changes to how certain property tax assessments are treated. Since then, the BOE has continued its statewide role in the implementation process, including providing critical guidance in drafting Proposition 19 implementation legislation that ultimately led to the enactment of SB 539 (Hertzberg) on September 30, 2021. To assist taxpayers, stakeholders, and County Assessors, the BOE established a Proposition 19 webpage, www.boe.ca.gov/prop19, to serve as a one-stop shop for information. In FY 2021-22, the County-Assessed Properties Division also answered approximately 6,440 calls and 1,590 email inquiries related to Proposition 19. The implementation process of Proposition 19 is ongoing.

State-Assessed Properties

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

State-assessed properties include:

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

In May 2022, the Board adopted \$136.3 billion in assessed property values of 339 companies within California, of which schools and local communities statewide are expected to receive approximately \$2.2 billion in property tax revenue.

In FY 2021-22, the BOE completed 11 property tax audits and physically inspected and valued 9,835 state-assessed land parcels. In addition, 642 Statement of Land Changes were processed, and the corresponding assessment jurisdiction changes were transmitted to the 58 County Assessors.

The BOE's Tax Area Services Section (TASS) also continued to maintain maps of more than 9,700 revenue district boundaries that encompass 61,163 tax rate areas, helping to ensure the proper allocation of local tax revenue to counties, cities, and special tax districts. For FY 2021-22, TASS processed over 361 jurisdictional boundary changes, resulting in over \$430,950 in revenue for the state's General Fund.



Private Railroad Car Tax

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

Special Taxes Programs

The BOE is constitutionally responsible for the Alcoholic Beverage Tax and the Tax on Insurers.

Alcoholic Beverage Tax

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

As part of an interagency agreement, the California Department of Tax and Fee Administration (CDTFA) collects the tax and administers some of the program's functions on behalf of the BOE. The BOE¹ hears all appeals for claims for refund and petitions for redetermination.

Tax on Insurers

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

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

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

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

¹ The BOE does not, directly or indirectly, use the total amount of revenue collected or assessed from the Alcoholic Beverage Tax to evaluate individual officers or employees, or to impose or suggest quotas or goals other than quotas or goals related to accounts receivables.

Governance

The Board consists of five Members who serve concurrent four-year terms. One Member is elected from each of California's four equalization districts. The State Controller, elected at large, serves as the Board's fifth Member. Each of the four elected Board Members took office in January 2019, and represents approximately 9.5 million constituents in their respective districts.

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

Responsibilities

The primary responsibilities of the BOE are to:

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

In carrying out these responsibilities, the BOE:

- Prescribes Property Tax Rules and issues advice to guide property owners, County Assessors, and County Assessment Appeals Boards.
- Considers appeals from taxpayers on state-assessed property values and denials or revocations of Welfare Exemption Organizational and Supplemental Clearance Certificates.
- Hears appeals from local governments of assessments made by County Assessors on lands, water rights, and certain improvements on properties owned by the local governments but located outside their boundaries.
- Develops and publishes capitalization rates to be used in valuing state-assessed utilities.
- Classifies unitary and nonunitary properties of public utilities and determines the property values of each assessee for local property taxation.

Meetings

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

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

Additionally, the Board is required by law to hold a meeting with County Assessors at least once a year to discuss issues focused on the administration of assessment and taxation laws, and ways to promote statewide uniformity.



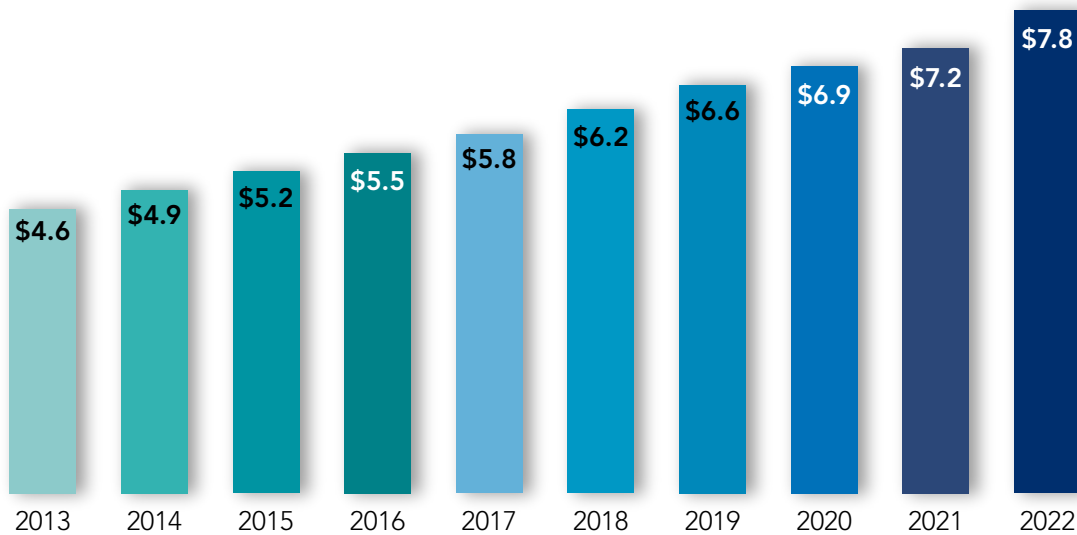
2022 Annual Meeting with County Assessors



STATE- *and* COUNTY-ASSESSED VALUES

The BOE oversees the assessment practices of the state's 58 County Assessors, who are charged with establishing values for over 13 million assessments each year. Assessed value, net of all exemptions, for 2022-23 roll year was \$7.8 trillion, which includes \$7.6 trillion in county-assessed properties and \$133.9 billion in state-assessed properties.

**Ten-Year Summary
Net-Assessed Value of State- and
County-Assessed Property
(in trillions)**



EXEMPTIONS

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

Qualifying Exemptions 2022-23	
Exemption Type	Exemption Value
Charitable Nonprofit	\$144,575,790,051
Hospitals	\$38,412,005,565
Nonprofit Colleges	\$36,087,082,573
Homeowners' Exemption*	\$33,363,705,044
Other Exemptions	\$27,447,322,366
Religious	\$18,923,310,265
Disabled Veterans	\$9,906,182,497
Private Schools	\$4,247,832,125
Churches	\$2,781,360,128
Low-Valued Property	\$102,012,898
Total	\$315,846,603,512

* The Homeowners' Exemption value is reimbursed by the state.
Please note: Detail may not compute to total due to rounding.

SUPPORTING OUR COMMUNITIES

**\$88.6 Billion in Fiscal Contributions to
State and Local Government**

STATE GOVERNMENT
\$3.3 Billion

\$2.9 Billion
Tax on Insurers

\$429 Million
Alcoholic Beverage Tax

\$9.8 Million
Private Railroad Car Tax

LOCAL GOVERNMENT
\$85.3 Billion





\$83.1 Billion
County-Assessed Property Tax

\$2.2 Billion
State-Assessed Property Tax



REVENUE

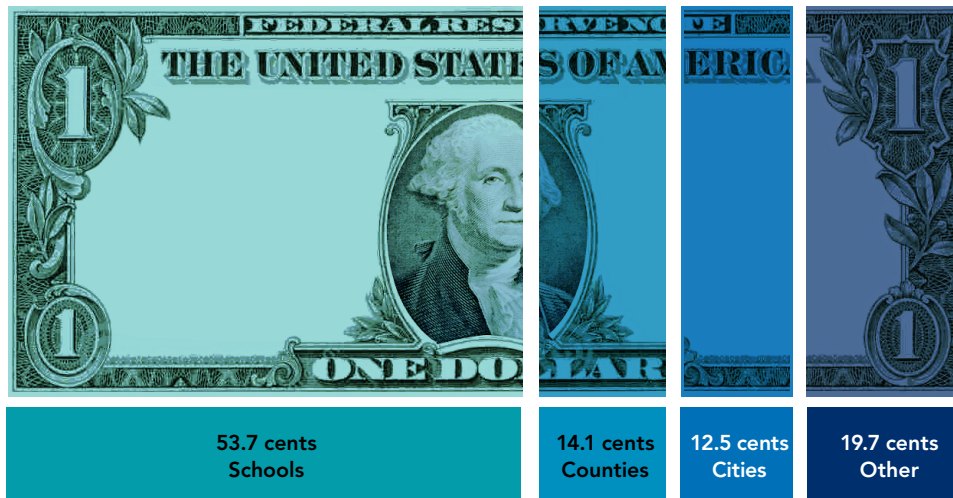
2021-22 General County Property Tax Revenue

	FY 2021-22	FY 2020-21	Change From 2020-21
 School Purposes	\$44,646,213,000	\$43,022,827,000	3.8%
 Counties	\$11,731,897,000	\$11,216,138,000	4.6%
 Cities	\$10,402,752,000	\$10,019,993,000	3.8%
 Other	\$16,351,700,000	\$15,690,813,000	4.2%
Total	\$83,132,562,000	\$79,949,771,000	4.0%

Please note: Detail may not compute to total due to rounding.

WHERE YOUR COUNTY PROPERTY TAX DOLLARS GO

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



REVENUE SUMMARY

	Current Year	Prior Year	Percent Change	General Fund
County-Assessed Property Tax	\$83,100,000,000	\$79,900,000,000	4.0%	No
Tax on Insurers	\$2,900,000,000	\$2,700,000,000	7.4%	Yes
State-Assessed Property Tax	\$2,200,000,000	\$1,952,000,000 ^R	12.7%	No
Alcoholic Beverage Tax	\$429,000,000	\$408,000,000 ^R	5.1%	Yes
Private Railroad Car Tax	\$9,800,000	\$9,300,000	5.4%	Yes
Total	\$88,638,800,000	\$84,969,300,000	4.3%	

^R Revised.

TAXPAYER ASSISTANCE

TAXPAYERS' RIGHTS ADVOCATE ASSISTANCE

The Taxpayers' Rights Advocate (TRA) Office completed work on 269 new cases in FY 2021-22, all relating to property taxes.

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

Although primary contact is with individual taxpayers, cases also originate from contact with tax agents, attorneys, and government officials, such as County Assessors, Tax Collectors, Auditor-Controllers, Board Members, and Legislators.

Most property tax cases are resolved in conjunction with local County Assessors, Tax Collectors, and Assessment Appeals Board Clerks. Depending on the nature of the problem, multiple offices can be involved in the resolution of taxpayers' cases.

Please visit www.boe.ca.gov for more information on the TRA Office and to view the *Taxpayers' Rights Advocate Annual Report*.

APPEALS PROCESS

The Board serves as the appellate body, reviewing and deciding certain determinations of certain property taxes, Tax on Insurers, and Alcoholic Beverage Tax cases. For property taxes, Board Members hear appeals from taxpayers regarding state-assessed property values, Welfare Exemption Organizational and Supplemental Clearance Certificate denials or revocations, the Private Railroad Car Tax, and taxable property owned by local governments located outside its boundaries.

Although most cases are resolved at the department level, the Board Members may hear appeals from petitioners who disagree. The Board ultimately takes action to adopt the state-assessed property values for all cases.

For assessments relating to FY 2021-22, 31 petitions were filed by state-assessed companies, and 19 of those were successfully resolved without needing to be adjudicated by the Board.

CHANGING LEGISLATION

The following is a list of 2021 legislation that impacted programs administered by the BOE. All bills became effective January 1, 2022, unless otherwise specified.

PROPERTY TAX

AB 137 (Assembly Budget Committee), Chapter 77, effective July 16, 2021

Amends section 1604 of the Revenue and Taxation Code

Extends the assessment appeals decision deadline for qualified applications whose two-year deadline to render a decision occurs between March 4, 2020, and March 31, 2021, to December 31, 2021.

AB 345 (Quirk-Silva), Chapter 343

Amends sections 65852.2 and 65852.26 of the Government Code

Changes conditions under which accessory dwelling units (ADUs) can be sold or conveyed separate from the primary residence to a persons or families of low to moderate income as defined by section 50093 of the Health and Safety Code.

AB 473 (Chau), Chapter 614, operative January 1, 2023

Amends sections 6276.5 and 7920 of the Government Code

Recodifies and reorganizes the Public Records Act and is intended to be entirely nonsubstantial in effect.

AB 474 (Chau), Chapter 615, operative January 1, 2023

Amends sections 408.2, 408.3, and 409 of the Revenue and Taxation Code

Makes conforming and technical changes in other code sections reorganized by changes made to the Public Records Act by AB 473.

AB 1203 (Burke), Chapter 418

Amends sections 1624.05 and 1624.1 of the Revenue and Taxation Code

Expands the type of professional service experience a person may have to be eligible to serve on an assessment appeals board in Los Angeles County to among other professions, include professional experience in a real estate field. The bill additionally authorizes the Los Angeles County Board of Supervisors to reduce the three-year “cool down” period for an assessor’s office employee to serve on an assessment appeals board to no less than one year.

SB 267 (Hertzberg), Chapter 424, effective September 30, 2021

Adds section 64.1 to the Revenue and Taxation Code

For a legal entity that owns an active solar energy system pursuant to a partnership flip transaction, provides that neither the initial transfer of capital and profit interests in the legal entity nor any subsequent change in the allocation of capital and profits of the legal entity among the members constitutes a transfer of control or a majority interest in the legal entity. Provides that this applies to only one partnership flip transaction. Also provides that these provisions do not apply to the sale or exchange of legal entity interests that trigger a change in control of the legal entity under section 64(c)(1).

SB 303 (Borgeas), Chapter 540, effective October 5, 2021

Amends Revenue and Taxation Code section 69

Extends the five-year base year value transfer by an additional two years if the last day to transfer the base year value of a substantially damaged or destroyed property, or if a property was substantially damaged or destroyed on or after March 4, 2020, but on or before the COVID-19 emergency termination date or March 4, 2022, whichever occurs sooner. The deadline extension would be applicable for base year values for the 2015-16 fiscal year and fiscal years thereafter.

SB 539 (Hertzberg), Chapter 427, effective September 30, 2021

Adds sections 63.2 and 69.6 to the Revenue and Taxation Code

The Proposition 19 implementation bill, which provides an exclusion for a transfer of a family home or family farm between parents and their children or grandparents and their grandchildren, defines what constitutes a family farm and that the exclusion applies separately to each legal parcel of a family farm, and makes various changes to the base year value transfers for any persons over age 55, severely and permanently disabled, or a victim of wildfire or natural disaster.

SB 667 (Roth), Chapter 430

Amends section 277 of the Revenue and Taxation Code

Authorizes an executor, administrator, or personal legal representative of the claimant's estate or the trustee of the deceased claimant's trust assets to file a disabled veterans' exemption claim with a County Assessor.

SB 824 (Senate Governance and Finance Committee), Chapter 432

Amends sections 408, 452, 32252.5, and 32390 of the Revenue and Taxation Code

Allows the California Department of Tax and Fee Administration (CDTFA) access to County Assessors' records and makes several others changes from Board of Equalization to CDTFA conform to changes made by AB 102 (2017).

SB 825 (Senate Governance and Finance Committee), Chapter 433
Amends sections 214.02, 410.10, and 1752.2 of the Revenue and Taxation Code

Extends the welfare exemption from property tax for land conservancies and trusts from lien date 2022 to lien date 2027, extends the sunset date for intercounty pipeline right-of-way assessments from 2020-21 to 2025-26, and conforms to Constitutional authority authorizing multijurisdictional assessment appeals boards to adopt rules of notice and procedure.

ALCOHOLIC BEVERAGE TAX

No bills chaptered in 2021.

TAX ON INSURERS

No bills chaptered in 2021.



COURT CASES

CALIFORNIA APPELLATE COURT DECISIONS IN FY 2021-22

Albrecht v. County of Riverside (2021)

68 Cal.App.5th 692 [8.13.2021]

Plaintiffs challenge the validity of a possessory interest tax imposed by the county upon lessees of federally owned land set aside for the Agua Caliente tribe and its members. The appellate court was not convinced by plaintiff's interpretation of the law and held that the law did not expressly preempt county's possessory interest tax, nor impliedly preempt taxes upon application of the interest balancing test.





STATISTICAL INDEX

The *California State Board of Equalization Annual Report* and statistical data are available online at www.boe.ca.gov through the BOE's Open Data Portal (ODP).

PROPERTY TAX

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- Assessed Value of State-Assessed Property Subject to General Property Taxes, by Class of Property and by County
- Assessed Value of County-Assessed Property Subject to General Property Taxes, inclusive of the Homeowners' Exemption, by Class of Property and by County
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- Assessed Value of Property Assessed by the State Board of Equalization and Subject to Local Taxation, by Company
- General Property Tax Levies as Compiled for Computation of the Average Tax Rate
- General Property Tax Dollar, by County
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- Private Railroad Car Tax Assessments, Tax Rates, and Tax Levies

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

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