

Table 17B
Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, FY 1938-39 TO 2013-14

Fiscal year	Average number of Cars	Assessed value a/	Average assessed value per car a/	Tax rate per \$100 assessed value b/	Amount of tax c/
2013-14	26,180	\$753,819,000	\$28,793	\$1.108	\$8,352,000
2012-13	25,108	720,269,000	28,687	1.108	7,981,000
2011-12	26,757	732,008,000	27,358	1.107	8,103,000
2010-11	25,692	564,386,000	21,968	1.102	6,220,000
2009-10	27,578	535,934,000	19,433	1.097	5,879,000
2008-09	28,088	546,547,000	19,458	1.096	5,990,000
2007-08	29,086	561,332,000	19,299	1.096	6,152,000
2006-07	30,261	608,723,000	20,116	1.095	6,666,000
2005-06	30,267	639,448,000	21,127	1.092	6,983,000
2004-05	28,193	602,468,000	21,370	1.088	6,555,000
2003-04	26,925	607,855,000	22,576	1.079	6,559,000
2002-03	26,898	604,608,000	22,478	1.072	6,484,000
2001-02	26,300	597,797,000	22,730	1.066	6,373,000
2000-01	25,665	595,471,000	23,202	1.064	6,336,000
1999-00	27,120	631,477,000	23,285	1.065	6,725,000
1998-99	24,707	595,587,000	24,106	1.063	6,331,000
1997-98	24,268	584,153,000	24,071	1.058	6,180,000
1996-97	23,834	583,191,000	24,469	1.058	6,170,000
1995-96	22,472	489,453,000	21,781	1.055	5,164,000
1994-95	22,532	583,598,000	25,901	1.054	6,151,000
1993-94	21,206	508,150,000	23,963	1.056	5,366,000
1992-93	21,971	513,828,000	23,387	1.054	5,416,000
1991-92	22,172	492,304,000	22,204	1.056	5,199,000
1990-91	22,290	467,257,000	20,963	1.060	4,953,000
1989-90	22,190	371,014,000	16,720	1.063	3,944,000
1988-89	21,178	328,270,000	15,501	1.069	3,509,000
1987-88	19,521	410,765,000	21,042	1.074	4,412,000
1986-87	20,990	439,754,000	20,951	1.086	4,776,000
1985-86	21,159	407,506,000	19,259	1.102	4,491,000
1984-85	21,526	515,750,000	23,959	1.115	5,751,000
1983-84	22,596	554,614,000	24,545	1.119	6,206,000
1982-83	18,688	581,697,000	31,127	1.13	6,573,000
1981-82	16,142	528,235,000	32,724	1.14	6,022,000
1980-81	16,143	109,696,000	6,795	4.62	5,068,000
1979-80	14,514	90,701,000	6,249	4.70	4,263,000
1978-79	17,483	87,393,000	4,999	4.85	4,239,000
1977-78	18,388	78,154,000	4,213	11.19	8,754,000
1976-77	18,962	78,660,000	4,148	11.33	8,915,000
1975-76	18,003	75,652,000	4,202	11.24	8,505,000
1974-75	18,648	71,251,000	3,801	11.15	7,946,000
1973-74	17,111	64,101,000	3,681	11.44	7,334,000
1972-73	15,157	50,255,000	3,316	11.43	5,701,000
1971-72	14,977	44,196,000	2,951	10.85	4,552,000
1970-71	15,091	41,766,000	2,768	9.93	4,148,000
1969-70	15,088	39,809,000	2,638	9.39	3,739,000
1968-69	14,756	43,421,000	2,943	8.90	3,865,000
1967-68	14,559	37,627,000	2,584	7.79	2,931,000
1966-67	13,872	32,986,000	2,378	7.51	2,477,000
1965-66	14,436	30,243,000	2,095	7.29	2,205,000
1964-65	14,534	28,855,000	1,985	6.99	2,017,000
1963-64	14,562	26,679,000	1,832	6.92	1,846,000
1962-63	15,639	26,506,000	1,695	6.82	1,808,000
1961-62	16,182	26,807,000	1,657	6.54	1,753,000
1960-61	16,055	25,894,000	1,613	6.44	1,668,000

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Fiscal year	Average number of Cars	Assessed value a/	Average assessed value per car a/	Tax rate per \$100 assessed value b/	Amount of tax c/
1959-60	15,953	25,848,000	1,620	6.24	1,613,000
1958-59	16,867	30,573,000	1,813	5.60	1,712,000
1957-58	17,108	29,826,000	1,743	5.33	1,590,000
1956-57	17,168	27,435,000	1,598	5.19	1,424,000
1955-56	17,644	26,136,000	1,481	5.09	1,330,000
1954-55	17,993	26,534,000	1,475	4.90	1,301,000
1953-54	17,092	25,378,000	1,485	4.81	1,222,000
1952-53	16,051	23,524,000	1,466	4.79	1,127,000
1951-52	16,511	21,974,000	1,331	4.95	1,089,000
1950-51	17,068	19,186,000	1,124	4.64	891,000
1949-50	17,245	19,706,000	1,143	4.62	911,000
1948-49	15,823	18,274,000	1,155	4.24	775,000
1947-48	15,445	16,804,000	1,088	4.26	717,000
1946-47	16,649	16,463,000	989	3.52	580,000
1945-46	16,747	15,885,000	949	3.32	527,000
1944-45	14,010	14,340,000	1,024	3.27	469,000
1943-44	12,603	12,738,000	1,011	3.53	450,000
1942-43	12,903	12,422,000	963	3.79	471,000
1941-42	13,319	12,092,000	908	3.80	460,000
1940-41	13,461	11,558,000	859	3.78	437,000
1939-40	14,501	11,489,000	792	3.72	427,000
1938-39	12,967	11,669,000	900	3.60	420,000 d/

a. 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 58.01 percent to 87.55 percent of market value.

b. 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.

c. Includes interest, penalties, and escape assessments from prior years.

d. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.