2016
Recommendation for Assessment of Private Railroad Cars

STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the: July 14, 2016 Board Meeting

Joann Richmond

Joann Richmond, Chief
Board Proceedings Division

January 1, 2016

State-Assessed Properties Division
John K. Thompson, Chief

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CALIFORNIA STATE BOARD OF EQUALIZATION

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2016 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law. These properties are assessed at 66.90 percent of the full value to comply with the requirements of Federal law, i.e., the Railroad Revitalization and Regulatory Reform Act (4-R Act). This report reflects the following for each company:

- Company Number
- Company Name
- Equivalent Number of Cars
- Full Value
- Assessed Value
- Penalties (when applicable)
- Total Assessed Value
- Estimated Amount of Taxes

The average rate of general property taxation in California applicable to fiscal year 2016-17 private railroad car assessments is 1.140 percent. This is the tax rate specified by Revenue & Taxation Code section 11401. The total assessed values and taxes for the past four years as approved by the Board are compared to the 2016 recommendations below.

Year	Equivalent Number of Cars	Total Full Value Per R&T Code Section 11292	Total Assessed Value	Tax Rate	Amount of Tax
2012	25,108	$ 879,655,573	$720,268,858[1]	1.108	$7,980,579
2013	26,180	$ 932,432,014	$753,819,189[2]	1.108	$8,352,317
2014	28,917	$1,055,786,235	$806,687,203[3]	1.106	$8,921,960
2015	30,854	$1,167,604,358	$865,575,875[4]	1.141	$9,876,221
2016	28,887	$1,184,541,761	$792,630,019[5]	1.140	$9,035,982

[1] Represents 81.71 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties
[2] Represents 80.46 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties
[3] Represents 76.38 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties
[4] Represents 74.11 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties
[5] Represents 66.90 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties: Late Filing	Penalties: Failure to File	Penalties: Willful Failure to File	Total Assessed Value	Amount of Tax @ 1.140%
0500	Honeywell International, Inc.	0.26	$ 9,842	$ 6,584				$ 6,584	$ 75.06
0519	Crystal Car Line, Inc.	66.28	1,305,241	873,206				873,206	9,954.55
0522	Chicago Freight Car Leasing Company	129.92	4,859,343	3,250,900				3,250,900	37,060.26
0525	E. I. du Pont de Nemours & Company, Inc.	14.22	239,835	160,450				160,450	1,829.13
0529	Eastman Chemical Company, Inc.	19.06	755,383	505,351				505,351	5,761.00
0534	GATX Corp.	2,064.57	65,877,233	44,071,869				44,071,869	502,419.31
0539	PCS Phosphate Company, Inc.	7.15	131,517	87,985				87,985	1,003.03
0540	BP Corporation North America, Inc.	1.73	23,507	15,726				15,726	179.28
0544	Delta Tank Line Co.	1.45	39,388	26,351				26,351	300.40
0546	Celtran, Inc.	2.49	32,470	21,722				21,722	247.63
0547	Occidental Chemical Corporation	84.45	1,723,586	1,153,079				1,153,079	13,145.10
0557	Halliburton Energy Services, Inc.	4.05	270,775	181,148				181,148	2,065.09
0568	Sunoco, Inc. (R & M)	0.49	25,302	16,927				16,927	192.97
0571	Granite Rock Company	6.68	22,331	14,939				14,939	170.30
0591	Walter Haffner Company	24.70	695,898	465,556				465,556	5,307.34
0596	Mosaic Crop Nutrition LLC	10.77	276,487	184,970				184,970	2,108.66
0599	ADM Transportation Company	495.78	9,480,509	6,342,461				6,342,461	72,304.06
0605	Shell Oil Company	32.99	2,062,304	1,379,681				1,379,681	15,728.36
0606	American Railcar Leasing LLC	617.90	32,820,957	21,957,220				21,957,220	250,312.31
0611	Kennecott Utah Copper, LLC	23.36	255,372	170,844				170,844	1,947.62
0616	Air Products And Chemicals, Inc.	2.38	115,080	76,989				76,989	877.67
0618	TTX Company	9,988.45	407,326,305	272,501,298				272,501,298	3,106,514.80
0620	Union Tank Car Company	2,547.64	96,907,456	64,831,088				64,831,088	739,074.40
0626	The Boeing Company	4.98	320,249	214,247				214,247	2,442.42
0633	GATX Rail Canada Corporation	40.42	1,438,310	962,229				962,229	10,969.41
0634	Phillips 66 Company	73.53	7,985,505	5,342,303				5,342,303	60,902.25
0635	Union Carbide Corporation Subs. Dow Chemic	114.24	1,892,151	1,265,849				1,265,849	14,430.68
0641	The Dow Chemical Company	192.64	9,157,293	6,126,229				6,126,229	69,839.01
0645	Arkema, Inc.	4.52	137,327	91,872				91,872	1,047.34
0660	J. M. Huber Corporation	0.93	16,134	10,794				10,794	123.05
0665	Air Liquide Industrial U.S. LP	11.05	926,730	619,982				619,982	7,067.79
0670	Greenbrier Management Services, LLC	204.01	11,408,099	7,632,018				7,632,018	87,005.01
0690	FMC Corporation	9.52	235,411	157,490				157,490	1,795.39
0693	Shintech, Inc.	47.30	696,161	465,732				465,732	5,309.34
5709	BASF Corporation	42.59	2,431,122	1,626,421				1,626,421	18,541.20
5711	INEOS Olefins & Polymers USA, LLC	291.58	6,613,034	4,424,120				4,424,120	50,434.97

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties: Late Filing	Penalties: Failure to File	Penalties: Willful Failure to File	Total Assessed Value	Amount of Tax @ 1.140%
5717	GLNX Corporation	41.83	$ 429,477	$ 287,320				$ 287,320	$ 3,275.45
5722	AmeriGas Propane LP	0.14	7,000	4,683		$ 468		5,151	58.72
5728	Axiall, LLC	11.80	138,673	92,772				92,772	1,057.60
5734	Exxon Mobil Corporation	426.38	17,487,572	11,699,186				11,699,186	133,370.72
5742	Equistar Chemicals, LP	113.06	3,571,663	2,389,443				2,389,443	27,239.65
5744	Columbian Chemical Company	1.08	23,440	15,681				15,681	178.76
5752	California Railcar Corporation	2.12	19,250	12,878	$ 1,288			14,166	161.49
5767	Chevron USA, Inc.	546.21	33,447,716	22,376,522				22,376,522	255,092.35
5785	Reagent Chemical & Research, Inc.	24.10	1,193,191	798,245				798,245	9,099.99
5787	Trinity Industries Leasing Company	2,040.67	138,754,392	92,826,688				92,826,688	1,058,224.24
5790	The PolyOne Company	24.73	206,471	138,129				138,129	1,574.67
5798	Rio Grande Chemical, Ltd.	13.43	475,578	318,162				318,162	3,627.05
5826	Arrendadora Nacional De Carros De Ferrocarri	51.43	503,455	336,811				336,811	3,839.65
5834	Cargill, Inc.	446.98	9,024,361	6,037,298				6,037,298	68,825.20
5870	CITGO Petroleum Corporation	2.85	12,968	8,676				8,676	98.91
5876	SGA Leasing Company	3.03	27,849	18,631				18,631	212.39
5878	Lone Star Industries, Inc.	1.92	44,472	29,752				29,752	339.17
5884	Formosa Transrail Corporation	138.09	4,706,377	3,148,566				3,148,566	35,893.65
5891	Proctor & Gamble Company	72.89	1,640,973	1,097,811				1,097,811	12,515.05
5898	Aeropres Corporation	1.95	75,837	50,735				50,735	578.38
5916	Procor Limited	575.03	30,688,854	20,530,843				20,530,843	234,051.61
5921	Nova Chemicals Inc.	92.42	2,784,522	1,862,845				1,862,845	21,236.43
5927	Mitsui Rail Capital, LLC	56.29	2,096,629	1,402,645				1,402,645	15,990.15
5933	Tate & Lyle Ingredients, Inc.	56.83	1,593,048	1,065,749				1,065,749	12,149.54
5939	Ag Processing, Inc.	17.43	876,274	586,227				586,227	6,682.99
5945	Transportation Equipment, LLC	36.68	1,034,232	691,901				691,901	7,887.67
5946	Cryo-Trans, Inc.	78.95	9,355,417	6,258,774				6,258,774	71,350.02
5959	Ravago Americas LLC	2.41	13,409	8,971				8,971	102.27
5971	Inspiration Holdings	2.15	22,311	14,926				14,926	170.16
5975	Excel Railcar Corporation	1.55	24,132	16,144				16,144	184.04
5982	Residual Based Finance Corporation	9.05	61,175	40,926				40,926	466.56
5985	S. M. Brooks Freight	2.41	29,836	19,960				19,960	227.54
5986	J. R. Simplot Company	69.05	1,651,257	1,104,691				1,104,691	12,593.48
5991	Tyson Foods, Inc	5.58	77,534	51,870				51,870	591.32
6014	Citicorp Railmark, Inc.	3.47	35,942	24,045				24,045	274.11
6023	AMG Resources Corporation	6.68	18,170	12,156				12,156	138.58

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties: Late Filing	Penalties: Failure to File	Penalties: Willful Failure to File	Total Assessed Value	Amount of Tax @ 1.140%
6041	Searles Valley Minerals	831.08	$ 13,145,633	$ 8,794,428				$ 8,794,428	$ 100,256.48
6047	Enterprise Products Company	4.31	50,720	33,932				33,932	386.82
6055	Structural Metals, Inc.	2.62	39,779	26,612				26,612	303.38
6065	Nashtex Leasing, Inc.	1.66	24,390	16,317				16,317	186.01
6084	Cemex, Inc.	188.59	6,194,239	4,143,946				4,143,946	47,240.98
6087	The Andersons, Inc.	255.12	3,068,559	2,052,866				2,052,866	23,402.67
6093	Consolidated Grain and Barge Co.	0.94	34,083	22,802				22,802	259.94
6095	Herzog Railroad Services, Inc.	3.35	19,513	13,054				13,054	148.82
6097	Markwest Hydrocarbon Partners, LTD	0.42	10,357	6,929				6,929	78.99
6099	VTG Rail, Inc.	136.76	1,270,634	850,054				850,054	9,690.62
6103	Praxair, Inc.	9.10	895,240	598,916				598,916	6,827.64
6109	East Carbon Development Co.	19.73	94,482	63,208				63,208	720.57
6113	CTS Cement Manufacturing Corporation	9.13	21,702	14,519				14,519	165.52
6114	The David J. Joseph Company	53.71	487,341	326,031				326,031	3,716.75
6118	Helm-Pacific Leasing	78.36	1,379,896	923,150				923,150	10,523.91
6119	Mexichem Fluor, S.A. de C.V.	4.03	201,500	134,804			$ 33,701	168,505	1,920.96
6121	Unimin Corporation	3.30	199,742	133,627				133,627	1,523.35
6128	Georgetown Rail Equipment Company	1.16	113,764	76,108				76,108	867.63
6132	U. S. Borax, Inc.	37.15	365,482	244,507				244,507	2,787.38
6134	Solvay Chemicals, Inc.	10.72	366,195	244,984				244,984	2,792.82
6142	Schlumberger Technology Corporation	0.28	17,703	11,843				11,843	135.01
6146	Holcim (US) Inc.	0.37	13,488	9,023				9,023	102.86
6147	Huntsman Petrochemical Corporation	1.02	12,324	8,245				8,245	93.99
6156	Compass Minerals America Inc.	33.56	2,582,350	1,727,592				1,727,592	19,694.55
6159	Progress Rail Services Corporation	23.69	240,628	160,980				160,980	1,835.17
6169	The Alberta Government (CP)	0.82	7,297	4,882				4,882	55.65
6185	Kemira Logistics, Inc.	22.03	524,830	351,111				351,111	4,002.67
6186	First Union Rail Corporation	1,174.43	40,993,791	27,424,846				27,424,846	312,643.24
6188	Nevada Cement Company	3.73	44,760	29,944				29,944	341.36
6189	Consolidated Container Company	0.35	9,660	6,463				6,463	73.68
6192	Dana Railcare	0.78	39,000	26,091		$ 2,609		28,700	327.18
6200	Wedron Silica Company	0.19	7,600	5,084		508		5,592	63.75
6202	Harsco Rail (Division of Harsco Corp)	2.51	472,287	315,960				315,960	3,601.94
6214	Rampart Range Corporation	0.86	11,195	7,489				7,489	85.37
6220	Atel Leasing Corporation	2.31	19,062	12,752				12,752	145.37
6223	CarMath, Inc.	23.78	80,454	53,824				53,824	613.59

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties: Late Filing	Penalties: Failure to File	Penalties: Willful Failure to File	Total Assessed Value	Amount of Tax @ 1.140%
6224	Agrium U. S. Inc.	0.96	$ 11,132	$ 7,447				$ 7,447.00	$ 84.90
6225	Regions Equipment Finance Corporation	12.79	1,257,666	841,379				841,379	9,591.72
6237	Dow Chemical Canada, Inc.	28.91	586,380	392,288				392,288	4,472.08
6249	South Dakota Soybean Processors LLC	4.94	126,399	84,561				84,561	964.00
6256	Factor Gas Liquids, Inc.	0.40	49,176	32,899				32,899	375.05
6260	The CIT Group/Equipment Financing, Inc.	1,543.19	89,700,202	60,009,435				60,009,435	684,107.56
6265	Westlake Polymers, L.P.	69.38	858,855	574,574				574,574	6,550.14
6283	Southwest Rail Industries, Inc.	88.01	3,086,822	2,065,084				2,065,084	23,541.96
6285	Bunge North America, Inc.	56.33	2,617,430	1,751,061				1,751,061	19,962.10
6286	Cenex Harvest States Cooperative	22.11	1,230,570	823,251				823,251	9,385.06
6289	Evonik Canada, Inc.	2.83	101,017	67,580				67,580	770.41
6290	Trinity Chemical Leasing L.L.C.	103.74	4,148,010	2,775,019				2,775,019	31,635.22
6298	Infineum USA, L.P.	1.06	21,644	14,480				14,480	165.07
6303	MHF Services	0.87	13,836	9,256				9,256	105.52
6309	Linde, LLC	9.80	3,348,415	2,240,090				2,240,090	25,537.03
6314	L. B. Foster Company	2.07	17,096	11,437				11,437	130.38
6315	Midwest Railcar Corporation	175.26	3,362,257	2,249,350				2,249,350	25,642.59
6319	Cristal USA Inc. (Formerly Millennium Inorga	7.64	219,222	146,660				146,660	1,671.92
6324	Western Railroad Equipment Company	6.73	24,637	16,482				16,482	187.89
6332	The Andrews Companies, LLC	16.24	1,182,434	791,048				791,048	9,017.95
6336	Chevron Phillips Chemical Company, LP	96.89	3,176,088	2,124,803				2,124,803	24,222.75
6340	Chevron Oronite Company, LLC	21.11	495,684	331,613				331,613	3,780.39
6344	PCS Sales (USA), Inc.	12.10	819,751	548,413				548,413	6,251.91
6345	Helm Chesapeake Limited Partnership	52.06	2,213,525	1,480,848				1,480,848	16,881.67
6346	Total Petrochemicals & Refining USA, Inc.	14.42	243,222	162,716				162,716	1,854.96
6347	C. K. Industries, Inc.	7.47	119,520	79,959				79,959	911.53
6355	Pol-tex International, Division of Poly-Americ	0.79	26,211	17,535				17,535	199.90
6356	Monument Chemicals	3.10	155,000	103,695		$ 10,370		114,065	1,300.34
6364	Tropicana Transportation Corp.	17.58	925,833	619,382				619,382	7,060.95
6367	Southern Rail Associates	7.61	32,426	21,693				21,693	247.30
6371	Sulcom, Inc.	18.98	572,797	383,201				383,201	4,368.49
6373	Arizona Chemical Company, LLC	4.65	123,132	82,375				82,375	939.08
6378	Edman Corporation	4.32	73,068	48,882				48,882	557.25
6380	Modern Dispersions, Inc.	1.77	7,859	5,258				5,258	59.94
6382	Rail Logistics, LC/Cold Train LC	9.22	368,800	246,727		24,673		271,400	3,093.96
6391	Minnesota Soybean Processors	8.21	257,457	172,239				172,239	1,963.52

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties: Late Filing	Penalties: Failure to File	Penalties: Willful Failure to File	Total Assessed Value	Amount of Tax @ 1.140%
6392	Coffeyville Resources Nitrogen Fertilizers, LL	0.82	$ 20,140	$ 13,474				$ 13,474	$ 153.60
6403	Infinity Rail, LLC	13.40	48,451	32,414				32,414	369.52
6404	Omaha Track, Inc.	7.02	38,807	25,962				25,962	295.97
6406	Mexicana De Cobre S.A. de C. V.	31.36	273,679	183,091				183,091	2,087.24
6412	Lane Forest Products, Inc.	31.63	225,617	150,938				150,938	1,720.69
6416	Innophos Inc.	3.73	66,644	44,585				44,585	508.27
6419	Interstate Commodities, Inc.	20.38	122,626	82,037				82,037	935.22
6420	CanAm Minerals, Inc.	10.77	44,577	29,822				29,822	339.97
6426	Redstreak, LLC	3.69	13,945	9,329				9,329	106.35
6430	Styrolution America LLC	30.24	482,751	322,960				322,960	3,681.74
6436	Rail Connection, Inc.	6.06	21,893	14,646				14,646	166.96
6437	Erco Worldwide (USA) Inc.	6.81	377,417	252,492				252,492	2,878.41
6440	Elk Point Transportation Co. LLC	2.36	21,577	14,435				14,435	164.56
6445	Calpac, LLC	11.95	38,981	26,078				26,078	297.29
6446	Midwest Agricommodities	25.10	1,017,027	680,391				680,391	7,756.46
6447	Everest Railcar Services, Inc.	9.62	80,748	54,020				54,020	615.83
6448	US Ecology, Inc.	11.52	502,479	336,158				336,158	3,832.20
6449	Tube City IMS, LLC	2.90	13,317	8,909				8,909	101.56
6450	Midwest Ethanol Transport	0.98	52,455	35,092				35,092	400.05
6454	GATX Rail Holdings, Inc. - ALHX Car Mark (	5.39	262,428	175,564				175,564	2,001.43
6456	Ineos ABS (USA) Corporation	7.54	30,379	20,324				20,324	231.69
6457	Pinnacle Polymers, LLC.	12.36	665,808	445,426				445,426	5,077.86
6459	BNSF Logistics	0.55	6,910	4,623				4,623	52.70
6472	Stella-Jones, Inc.	0.98	21,711	14,525				14,525	165.59
6476	D.B. Western, Inc. - Texas	3.07	122,837	82,178				82,178	936.83
6477	J & J Railcar Leasing LLC	0.16	9,960	6,663				6,663	75.96
6481	Badger State Ethanol, LLC	0.51	23,647	15,820				15,820	180.35
6484	Univar Canada Ltd.	14.32	217,721	145,655				145,655	1,660.47
6486	Americas Styrenics LLC	53.12	630,388	421,730				421,730	4,807.72
6494	American Railcar Industries, Inc.	151.80	12,769,495	8,542,792				8,542,792	97,387.83
6496	Atel Equipment Corporation	4.52	21,814	14,594				14,594	166.37
6497	Browner Turnout Company	3.41	23,068	15,432				15,432	175.92
6498	Wacker Chemical Corporation	4.11	191,859	128,354				128,354	1,463.24
6507	Vulcan Materials Company	2.43	73,136	48,928				48,928	557.78
6508	Lhoist North America	1.48	9,925	6,640				6,640	75.70
6512	A. & K. Railroad Materials, Inc.	1.25	50,000	33,450		$ 3,345		36,795	419.46

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties: Late Filing	Penalties: Failure to File	Penalties: Willful Failure to File	Total Assessed Value	Amount of Tax @ 1.140%
6516	Taminco US, Inc.	1.25	$ 16,554	$ 11,075				$ 11,075	$ 126.26
6517	Waste Solutions Group	74.06	150,046	100,381				100,381	1,144.34
6521	Adler Funding, LLC	3.59	111,078	74,311				74,311	847.15
6524	Feed Products South, Inc.	1.91	6,695	4,479				4,479	51.06
6526	Reichhold Inc.	2.74	98,133	65,651				65,651	748.42
6528	Infinity Transportation, LLC	22.94	290,177	194,128				194,128	2,213.06
6529	Styron LLC	6.84	230,245	154,034				154,034	1,755.99
6531	SMBC Rail Services, L.L.C.	290.32	16,446,485	11,002,698				11,002,698	125,430.76
6535	DAK Americas LLC	50.48	1,184,816	792,642				792,642	9,036.12
6539	Braskem America, Inc.	6.00	153,936	102,983				102,983	1,174.01
6544	Heritage Rail Leasing	6.51	321,893	215,346				215,346	2,454.94
6545	Olin Chlor Alkali Partnership	64.53	4,192,579	2,804,835				2,804,835	31,975.12
6546	Riverside Cement Company	16.99	705,204	471,781				471,781	5,378.30
6549	Valero Terminaling and Distribution Company	29.37	3,997,140	2,674,087				2,674,087	30,484.59
6550	M-I LLC	8.53	99,605	66,636				66,636	759.65
6551	Siemens Industry, Inc	0.22	11,348	7,592				7,592	86.55
6552	CAI Rail Inc	36.88	1,124,545	752,321				752,321	8,576.46
6554	Fairmount Minerals, LLC	10.62	713,091	477,058				477,058	5,438.46
6555	Koch Rail LLC	61.81	1,164,785	779,241				779,241	8,883.35
6556	RPMG, Inc.	1.74	30,010	20,077				20,077	228.88
6562	CMF Leasing Inc.	5.50	220,000	147,180		$ 14,718		161,898	1,845.64
6563	Agrothrive, Inc.	2.91	42,611	28,507				28,507	324.98
6564	Cedar Grove Logistics LLC	11.57	514,448	344,166				344,166	3,923.49
6565	NGL Crude Transportation, LLC	20.31	2,879,369	1,926,298				1,926,298	21,959.80
6567	Siouxland Ethanol LLC	16.17	2,048,788	1,370,639				1,370,639	15,625.28
6569	Eco Services Operations, LLC.	4.89	41,218	27,575				27,575	314.36
6570	Solvay Fluorides, LLC	0.15	28,073	18,781				18,781	214.10
6572	MGNX Leasing, LLC.	0.23	16,706	11,176				11,176	127.41
6573	PeroxyChem, LLC	3.55	148,106	99,083				99,083	1,129.55
6574	Rail Services and Logistics	32.02	128,209	85,772				85,772	977.80
6575	Nxgen Rail Services, LLC.	0.16	6,400	4,282		428		4,710	53.69
6576	Standbridge Color Corporation	1.33	17,444	11,670				11,670	133.04
6577	Big West Resources, LLC	0.11	12,837	8,588				8,588	97.90
6578	Husker Ag, LLC	3.07	404,123	270,358				270,358	3,082.08
6579	Zeeland Freight Services, Inc.	23.76	1,188,000	794,772		79,477		874,249	9,966.44
6581	Plains Marketing, LP.	9.76	1,622,053	1,085,153				1,085,153	12,370.74

Summary of Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2016

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @66.90%	Penalties			Total Assessed Value	Amount of Tax @ 1.140%
					Late Filing	Failure to File	Willful Failure to File		
6582	PBF Holding Company, LLC.	0.22	$ 26,537	$ 17,753				$ 17,753	$ 202.38
6586	Gavilon Global Ag Holdings, LLC.	16.36	253,900	169,859				169,859	1,936.39
	Total Recommended Assessed Values	**28,886.98**	**$ 1,184,541,761**	**$ 792,458,434**	**$ 1,288**	**$ 136,596**	**$ 33,701**	**$ 792,630,019**	**$ 9,035,982.19**

Alpha-Numeric Cross Reference of Private Railroad Cars

Lien Date - January 1, 2016

Company Name	Company Number	Company Name	Company Number
A. & K. Railroad Materials, Inc.	6512	CanAm Minerals, Inc.	6420
Adler Funding, LLC	6521	Cargill, Inc.	5834
ADM Transportation Company	0599	CarMath, Inc.	6223
Aeropres Corporation	5898	Cedar Grove Logistics LLC	6564
Ag Processing, Inc.	5939	Celtran, Inc.	0546
Agrium U. S. Inc.	6224	Cemex, Inc.	6084
Agrothrive, Inc.	6563	Cenex Harvest States Cooperative	6286
Air Liquide Industrial U.S. LP	0665	Chevron Oronite Company, LLC	6340
Air Products And Chemicals, Inc.	0616	Chevron Phillips Chemical Company, LP	6336
American Railcar Industries, Inc.	6494	Chevron USA, Inc.	5767
American Railcar Leasing LLC	0606	Chicago Freight Car Leasing Company	0522
Americas Styrenics LLC	6486	CITGO Petroleum Corporation	5870
AmeriGas Propane LP	5722	Citicorp Railmark, Inc.	6014
AMG Resources Corporation	6023	CMF Leasing Inc.	6562
Arizona Chemical Company, LLC	6373	Coffeyville Resources Nitrogen Fertilizers, LLC	6392
Arkema, Inc.	0645	Columbian Chemical Company	5744
Arrendadora Nacional De Carros De Ferrocarril, S.A. De C.V.	5826	Compass Minerals America Inc.	6156
Atel Equipment Corporation	6496	Consolidated Container Company	6189
Atel Leasing Corporation	6220	Consolidated Grain and Barge Co.	6093
Axiall, LLC	5728	Cristal USA Inc. (Formerly Millennium Inorganic Chemicals, Inc.)	6319
Badger State Ethanol, LLC	6481	Cryo-Trans, Inc.	5946
BASF Corporation	5709	Crystal Car Line, Inc.	0519
Big West Resources, LLC	6577	CTS Cement Manufacturing Corporation	6113
BNSF Logistics	6459	D.B. Western, Inc. - Texas	6476
BP Corporation North America, Inc.	0540	DAK Americas LLC	6535
Braskem America, Inc.	6539	Dana Railcare	6192
Browner Turnout Company	6497	Delta Tank Line Co.	0544
Bunge North America, Inc.	6285	Dow Chemical Canada, Inc.	6237
C. K. Industries, Inc.	6347	E. I. du Pont de Nemours & Company, Inc.	0525
CAI Rail Inc	6552	East Carbon Development Co.	6109
California Railcar Corporation	5752	Eastman Chemical Company, Inc.	0529
Calpac, LLC	6445	Eco Services Operations, LLC.	6569

Alpha-Numeric Cross Reference of Private Railroad Cars

Lien Date - January 1, 2016

Company Name	Company Number	Company Name	Company Number
Edman Corporation	6378	Husker Ag, LLC	6578
Elk Point Transportation Co. LLC	6440	Ineos ABS (USA) Corporation	6456
Enterprise Products Company	6047	INEOS Olefins & Polymers USA, LLC	5711
Equistar Chemicals, LP	5742	Infineum USA, L.P.	6298
Erco Worldwide (USA) Inc.	6437	Infinity Rail, LLC	6403
Everest Railcar Services, Inc.	6447	Infinity Transportation, LLC	6528
Evonik Canada, Inc.	6289	Innophos Inc.	6416
Excel Railcar Corporation	5975	Inspiration Holdings	5971
Exxon Mobil Corporation	5734	Interstate Commodities, Inc.	6419
Factor Gas Liquids, Inc.	6256	J & J Railcar Leasing LLC	6477
Fairmount Minerals, LLC	6554	J. M. Huber Corporation	0660
Feed Products South, Inc.	6524	J. R. Simplot Company	5986
First Union Rail Corporation	6186	Kemira Logistics, Inc.	6185
FMC Corporation	0690	Kennecott Utah Copper, LLC	0611
Formosa Transrail Corporation	5884	Koch Rail LLC	6555
GATX Corp.	0534	L. B. Foster Company	6314
GATX Rail Canada Corporation	0633	Lane Forest Products, Inc.	6412
GATX Rail Holdings, Inc. - ALHX Car Mark Only	6454	Lhoist North America	6508
Gavilon Global Ag Holdings, LLC.	6586	Linde, LLC	6309
Georgetown Rail Equipment Company	6128	Lone Star Industries, Inc.	5878
GLNX Corporation	5717	Markwest Hydrocarbon Partners, LTD	6097
Granite Rock Company	0571	Mexicana De Cobre S.A. de C. V.	6406
Greenbrier Management Services, LLC	0670	Mexichem Fluor, S.A. de C.V.	6119
Halliburton Energy Services, Inc.	0557	MGNX Leasing, LLC.	6572
Harsco Rail (Division of Harsco Corp)	6202	MHF Services	6303
Helm Chesapeake Limited Partnership	6345	M-I LLC	6550
Helm-Pacific Leasing	6118	Midwest Agricommodities	6446
Heritage Rail Leasing	6544	Midwest Ethanol Transport	6450
Herzog Railroad Services, Inc.	6095	Midwest Railcar Corporation	6315
Holcim (US) Inc.	6146	Minnesota Soybean Processors	6391
Honeywell International, Inc.	0500	Mitsui Rail Capital, LLC	5927
Huntsman Petrochemical Corporation	6147	Modern Dispersions, Inc.	6380

Alpha-Numeric Cross Reference of Private Railroad Cars

Lien Date - January 1, 2016

Company Name	Company Number	Company Name	Company Number
Monument Chemicals	6356	Rio Grande Chemical, Ltd.	5798
Mosaic Crop Nutrition LLC	0596	Riverside Cement Company	6546
Nashtex Leasing, Inc.	6065	RPMG, Inc.	6556
Nevada Cement Company	6188	S. M. Brooks Freight	5985
NGL Crude Transportation, LLC	6565	Schlumberger Technology Corporation	6142
Nova Chemicals Inc.	5921	Searles Valley Minerals	6041
Nxgen Rail Services, LLC.	6575	SGA Leasing Company	5876
Occidental Chemical Corporation	0547	Shell Oil Company	0605
Olin Chlor Alkali Partnership	6545	Shintech, Inc.	0693
Omaha Track, Inc.	6404	Siemens Industry, Inc	6551
PBF Holding Company, LLC.	6582	Siouxland Ethanol LLC	6567
PCS Phosphate Company, Inc.	0539	SMBC Rail Services, L.L.C.	6531
PCS Sales (USA), Inc.	6344	Solvay Chemicals, Inc.	6134
PeroxyChem, LLC	6573	Solvay Fluorides, LLC	6570
Phillips 66 Company	0634	South Dakota Soybean Processors LLC	6249
Pinnacle Polymers, LLC.	6457	Southern Rail Associates	6367
Plains Marketing, LP.	6581	Southwest Rail Industries, Inc.	6283
Pol-tex International, Division of Poly-America	6355	Standbridge Color Corporation	6576
Praxair, Inc.	6103	Stella-Jones, Inc.	6472
Procor Limited	5916	Structural Metals, Inc.	6055
Proctor & Gamble Company	5891	Styrolution America LLC	6430
Progress Rail Services Corporation	6159	Styron LLC	6529
Rail Connection, Inc.	6436	Sulcom, Inc.	6371
Rail Logistics, LC/Cold Train LC	6382	Sunoco, Inc. (R & M)	0568
Rail Services and Logistics	6574	Taminco US, Inc.	6516
Rampart Range Corporation	6214	Tate & Lyle Ingredients, Inc.	5933
Ravago Americas LLC	5959	The Alberta Government (CP)	6169
Reagent Chemical & Research, Inc.	5785	The Andersons, Inc.	6087
Redstreak, LLC	6426	The Andrews Companies, LLC	6332
Regions Equipment Finance Corporation	6225	The Boeing Company	0626
Reichhold Inc.	6526	The CIT Group/Equipment Financing, Inc.	6260
Residual Based Finance Corporation	5982	The David J. Joseph Company	6114

Alpha-Numeric Cross Reference of Private Railroad Cars

Lien Date - January 1, 2016

Company Name	Company Number	Company Name	Company Number
The Dow Chemical Company	0641	Union Tank Car Company	0620
The PolyOne Company	5790	Univar Canada Ltd.	6484
Total Petrochemicals & Refining USA, Inc.	6346	US Ecology, Inc.	6448
Transportation Equipment, LLC	5945	Valero Terminaling and Distribution Company	6549
Trinity Chemical Leasing L.L.C.	6290	VTG Rail, Inc.	6099
Trinity Industries Leasing Company	5787	Vulcan Materials Company	6507
Tropicana Transportation Corp.	6364	Wacker Chemical Corporation	6498
TTX Company	0618	Walter Haffner Company	0591
Tube City IMS, LLC	6449	Waste Solutions Group	6517
Tyson Foods, Inc	5991	Wedron Silica Company	6200
U. S. Borax, Inc.	6132	Western Railroad Equipment Company	6324
Unimin Corporation	6121	Westlake Polymers, L.P.	6265
Union Carbide Corporation Subs. Dow Chemicial Co.	0635	Zeeland Freight Services, Inc.	6579