



## Memorandum

To: Honorable George Runner, Chair  
Honorable Fiona Ma, Vice Chair  
Honorable Jerome E. Horton, Third District  
Honorable Diane Harkey, Fourth District  
Honorable Betty T. Yee, State Controller

Date: July 13, 2018

From: Mark Durham, Chief  
Legislative and Research Division

Subject: **PRIVATE RAILROAD CAR TAX RATE  
JULY 2018 – BOARD MEETING**

The attached table shows the 2017-18 average tax rate applicable to 2018-19 private railroad car tax assessments. The average rate of taxation throughout the state for **2017-18** was 1.149 percent, as computed under the provisions of Section 11403 of the Revenue and Taxation Code.

The report on computation of the tax rate indicates a rate for the 2018-19 private railroad car tax of 1.149 percent.

MD:yb

Attachment

cc: Mr. David Yeung  
Ms. Joann Richmond  
Mr. Richard Reisinger

Recommendation by:

Approved:

Mark Durham, Chief  
Legislative and Research Division

Dean R. Kinnee  
Executive Director

**COMPUTATION OF THE TAX RATE APPLICABLE TO  
2018-19 PRIVATE RAILROAD CAR TAX ASSESSMENTS**  
(Assessed Values and Levies in Thousands of Dollars)

Counties	Net Taxable Assessed Value	Total Levies	Non-total Property Levies <sup>1</sup>	Levies on Total Property	Average Tax Rate
Alameda	\$ 272,626,240	\$ 3,352,083	\$ -	\$ 3,352,083	1.230 %
Alpine	729,942	7,300	-	7,300	1.000
Amador	5,086,623	51,691	-	51,691	1.016
Butte	22,080,235	243,346	-	243,346	1.102
Calaveras	6,848,694	74,655	-	74,655	1.090
Colusa	3,998,054	43,036	-	43,036	1.076
Contra Costa	195,103,960	2,237,382	754	2,236,628	1.146
Del Norte	1,820,890	19,176	-	19,176	1.053
El Dorado	31,534,124	336,029	225	335,804	1.065
Fresno	77,707,738	919,346	-	919,346	1.183
Glenn	3,153,412	34,739	-	34,739	1.102
Humboldt	13,219,427	144,308	-	144,308	1.092
Imperial	11,778,289	139,272	-	139,272	1.182
Inyo	4,329,189	46,071	-	46,071	1.064
Kern	85,761,123	1,060,379	-	1,060,379	1.236
Kings	10,748,509	117,191	-	117,191	1.090
Lake	6,932,405	76,414	-	76,414	1.102
Lassen	2,279,215	23,517	-	23,517	1.032
Los Angeles	1,431,177,503	16,814,569	3,538	16,811,031	1.175
Madera	14,192,563	155,410	-	155,410	1.095
Marin	74,752,038	857,288	-	857,288	1.147
Mariposa	2,328,479	24,080	-	24,080	1.034
Mendocino	11,943,540	134,258	-	134,258	1.124
Merced	23,168,528	253,577	-	253,577	1.094
Modoc	994,400	9,944	-	9,944	1.000
Mono	5,879,453	64,275	-	64,275	1.093
Monterey	63,346,959	692,426	-	692,426	1.093
Napa	37,630,063	421,986	498	421,488	1.120
Nevada	18,699,362	199,813	-	199,813	1.069
Orange	560,813,880	5,993,102	32,965	5,960,137	1.063
Placer	71,975,458	784,824	-	784,824	1.090
Plumas	4,112,117	44,739	-	44,739	1.088
Riverside	266,992,247	3,129,479	17,681	3,111,798	1.166
Sacramento	150,856,151	1,735,159	-	1,735,159	1.150
San Benito	7,922,816	96,159	-	96,159	1.214
San Bernardino	211,988,010	2,448,228	-	2,448,228	1.155
San Diego	492,568,102	5,621,557	-	5,621,557	1.141
San Francisco	234,074,597	2,746,711	-	2,746,711	1.173
San Joaquin	72,199,514	818,198	-	818,198	1.133
San Luis Obispo	53,254,133	582,871	-	582,871	1.095
San Mateo	207,939,918	2,325,587	-	2,325,587	1.118
Santa Barbara	79,468,595	854,265	-	854,265	1.075
Santa Clara	451,768,226	5,483,116	28,142	5,454,974	1.207
Santa Cruz	43,284,454	481,640	-	481,640	1.113
Shasta	17,746,515	198,950	1,920	197,031	1.110
Sierra	557,600	5,576	-	5,576	1.000
Siskiyou	4,824,179	51,052	-	51,052	1.058
Solano	51,727,035	608,659	-	608,659	1.177
Sonoma	86,548,248	1,003,002	59	1,002,943	1.159
Stanislaus	46,888,862	518,060	-	518,060	1.105
Sutter	9,516,132	105,428	-	105,428	1.108
Tehama	5,315,738	56,352	-	56,352	1.060
Trinity	1,597,985	16,265	-	16,265	1.018
Tulare	34,338,233	383,052	74	382,978	1.115
Tuolumne	7,122,616	76,426	-	76,426	1.073
Ventura	129,988,430	1,423,042	2,326	1,420,717	1.093
Yolo	26,383,570	283,043	-	283,043	1.073
Yuba	5,625,811	62,399	-	62,399	1.109
<b>TOTAL</b>	<b>\$ 5,777,250,125</b>	<b>\$ 66,490,501</b>	<b>\$ 88,181</b>	<b>\$ 66,402,320</b>	<b>1.149 %</b>