State of California

Board of Equalization
Research & Statistics Section-MIC:67
Telephone: 916-445-0840

Memorandum

To : Mr. Ramon J. Hirsig
Executive Director

Date : June 30, 2010

From : Robert Ingenito
Research & Statistics Section

Subject: **PRIVATE RAILROAD CAR TAX RATE**
JULY 15, 2010

The attached table shows the 2009-10 average tax rate applicable to 2010-11 private railroad car tax assessments. The average rate of taxation throughout the State for 2009-10 was 1.102 percent, as computed under the provisions of Section 11403 of the Revenue and Taxation Code.

It is recommended that the Board adopt a rate for the 2010-11 private railroad car tax of 1.102 percent.

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Attachment

cc: Mr. David Gau
Mr. Kristine Cazadd
Ms. Margaret Shedd
Mr. Stanley Siu

Recommendation by:

Robert Ingenito, Manager
Research & Statistics Section

Approved:

for Ramon J. Hirsig, Executive Director

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Diane Olson, Chief
Board Proceedings Division

BOARD APPROVED
at the_____Board Meeting

COMPUTATION OF THE TAX RATE APPLICABLE TO
2010-11 PRIVATE RAILROAD CAR TAX ASSESSMENTS
(Assessed Values and Levies in Thousands of Dollars)

Counties	Net Taxable Assessed Value	Total Levies	Non-total Property Levies	Levies on Total Property	Average Tax Rate
Alameda	$ 197,913,463	$ 2,335,658	$ -	$ 2,335,658	1.180 %
Alpine	796,187	7,962	-	7,962	1.000
Amador	4,778,023	48,512	-	48,512	1.015
Butte	18,994,147	192,410	171	192,239	1.012
Calaveras	6,927,401	73,344	-	73,344	1.059
Colusa	2,748,872	28,157	-	28,157	1.024
Contra Costa	147,284,379	1,610,927	761	1,610,167	1.093
Del Norte	1,747,829	18,210	-	18,210	1.042
El Dorado	27,422,689	283,847	576	283,270	1.033
Fresno	60,806,977	700,262	-	700,262	1.152
Glenn	2,656,185	27,376	-	27,376	1.031
Humboldt	11,049,752	111,797	-	111,797	1.012
Imperial	10,786,878	121,028	-	121,028	1.122
Inyo	4,237,291	44,572	-	44,572	1.052
Kern	78,354,815	800,268	1,256	799,012	1.020
Kings	8,798,046	93,797	-	93,797	1.066
Lake	6,951,457	74,204	237	73,966	1.064
Lassen	2,293,658	23,462	-	23,462	1.023
Los Angeles	1,075,011,704	12,445,631	2,458	12,443,173	1.157
Madera	11,320,212	122,275	-	122,275	1.080
Marin	56,645,310	612,823	-	612,823	1.082
Mariposa	2,123,433	21,335	-	21,335	1.005
Mendocino	10,261,402	109,649	-	109,649	1.069
Merced	17,178,809	180,783	-	180,783	1.052
Modoc	1,024,315	10,243	-	10,243	1.000
Mono	5,994,888	64,348	-	64,348	1.073
Monterey	50,942,295	546,013	-	546,013	1.072
Napa	27,203,771	291,377	352	291,025	1.070
Nevada	16,924,634	175,025	97	174,929	1.034
Orange	420,208,192	4,387,855	30,120	4,357,735	1.037
Placer	57,530,378	606,303	42	606,260	1.054
Plumas	4,265,190	44,269	-	44,269	1.038
Riverside	215,292,422	2,281,870	22,130	2,259,740	1.050
Sacramento	126,315,743	1,345,984	-	1,345,984	1.066
San Benito	6,131,599	67,901	5,552	62,349	1.017
San Bernardino	174,112,126	1,960,101	20,373	1,939,729	1.114
San Diego	394,381,999	4,171,623	-	4,171,623	1.058
San Francisco	151,310,446	1,755,750	-	1,755,750	1.160
San Joaquin	57,020,735	623,686	37	623,648	1.094
San Luis Obispo	42,419,331	431,538	-	431,538	1.017
San Mateo	144,621,734	1,544,277	-	1,544,277	1.068
Santa Barbara	61,357,380	645,578	763	644,815	1.051
Santa Clara	305,417,903	3,570,977	18,041	3,552,936	1.163
Santa Cruz	33,417,634	360,040	-	360,040	1.077
Shasta	16,128,023	174,505	1,836	172,669	1.071
Sierra	589,294	6,072	-	6,072	1.030
Siskiyou	4,406,212	45,518	-	45,518	1.033
Solano	41,737,219	460,477	-	460,477	1.103
Sonoma	68,415,293	760,840	272	760,569	1.112
Stanislaus	36,736,873	399,931	-	399,931	1.089
Sutter	8,499,635	90,336	-	90,336	1.063
Tehama	4,838,723	49,208	-	49,208	1.017
Trinity	1,210,736	12,238	-	12,238	1.011
Tulare	27,662,557	290,291	63	290,227	1.049
Tuolumne	6,653,395	66,967	-	66,967	1.007
Ventura	104,656,699	1,124,275	243	1,124,032	1.074
Yolo	20,734,911	215,352	-	215,352	1.039
Yuba	4,988,613	54,996	209	54,787	1.098
TOTAL	$ 4,410,239,817	$ 48,724,054	$ 105,589	$ 48,618,465	1.102 %