



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

916/445-6479

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Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

May 22, 1979

79/92

TO OWNERS, OPERATORS AND MANAGERS OF
PRIVATE RAILROAD CARS

PROPERTY TAX RULES 1001 & 1003

The State Board of Equalization recently amended on an emergency basis Property Tax Rules 1001, Annual Report, and 1003, Missing Private Railroad Car Count Data, effective March 30, 1979. Rule 1001 was amended to add words "private railroad." Rule 1003 was adopted to provide an efficient and accurate method to alleviate past difficulties that have resulted from missing border crossing information.

Enclosed is a notice of public hearing of Rules 1001 and 1003, to be heard in Room 102, 1020 N Street, Sacramento, on June 26, 1979, at 2:00 p.m.

Written comments with regard to the enclosed notice are welcome and should be directed to me. If you wish to present testimony pertaining to the rules at the hearing, please notify me by mail at the above address or by telephone, 916/445-6479, by June 13 so that an orderly agenda can be prepared.

Sincerely,

Janice Masterton
Calendar Clerk

JM/k
Enclosure

NOTICE OF ADOPTION OF EMERGENCY REGULATIONS
BY THE STATE BOARD OF EQUALIZATION

Notice is hereby given that the State Board of Equalization, pursuant to the authority vested in Section 11409 of the Government Code (Administrative Procedure Act), and to implement, interpret or make specific Article XIII, Section 19 of the California Constitution and Sections 11271 and 11293 of the Revenue and Taxation Code, has adopted and filed as an emergency on March 30, 1979, regulations in Title 18 of the California Administrative Code as follows:

(1) Amend regulation 1001 to read:

1001. Annual Report

The report required by Section 11271 of the Revenue and Taxation Code of all persons whose private railroad cars are operated upon the railroads in this State at any time during a calendar year shall be filed on or before the thirtieth day of April of the following year.

(2) Adopt regulation 1003 to read:

1003. Missing Private Railroad Car County Data

In determining the private railroad car count averages required by statute the Board may substitute for missing border crossing information the average length of stay in the state experienced by private railroad cars of the same class and assessee during the calendar year immediately preceding the year

in which the tax is imposed. Border crossing information shall be deemed missing only when it cannot be submitted by the assessee.

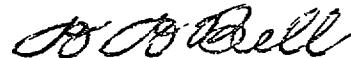
Notice is also given that any person interested may present statements or arguments relevant to the emergency action taken, orally or in writing, at a hearing in Room 102, 1020 N Street, Consumer Affairs Building, Sacramento, CA 95814, at 2:00 p.m., on June 26, 1979. At such time, or at any time thereafter, said State Board of Equalization may certify said emergency action as provided in Section 11422.1, Government Code, or without further notice may repeal or amend said emergency action.

Copies of the above emergency regulations may be obtained from the State Board of Equalization at the above address.

NOTE: The State Board of Equalization has determined these regulations involve no cost or savings to, local, state, or federal governments under Government Code Section 11421, or Revenue and Taxation Code 2231.

Dated: May 18, 1979

STATE BOARD OF EQUALIZATION



DOUGLAS D. BELL
Executive Secretary