

# Instructions For Reporting State-Assessed Property

## Railroad Companies

LIEN DATE 2017



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CALIFORNIA STATE BOARD OF EQUALIZATION

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## ***Foreword***

The State Board of Equalization (BOE) is required, under the provisions of [section 19 of Article XIII of the Constitution](#), to assess annually all property, other than franchises, owned or used by regulated railroad companies. These instructions are for the direction of those persons responsible for reporting such property. If you have any questions regarding the property statement forms or reporting instructions, contact the State-Assessed Properties Division at 1-916-274-3270, and request to be transferred to the Railroad industry lead person.

All property statement forms and reporting instructions are available on the BOE website at [www.boe.ca.gov/proptaxes/sappcont.htm](http://www.boe.ca.gov/proptaxes/sappcont.htm).

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## ***I. Property Statement***

### **A. General**

A sworn property statement shall be filed annually with the BOE by each person, corporation, or other entity owning, claiming, possessing, using, controlling, or managing any state-assessed property.

This statement shall consist of:

1. Declaration of Costs and Other Related Property Information
2. Tangible Property List
3. Statement of Land Changes and Land Identification Maps
4. Schedules of Leased Equipment
5. Such other information as is hereinafter directed or as may be from time to time requested by the BOE.

Except as noted below, all parts of the property statement shall be filed not later than *March 1st* of each year. When there is nothing to report on a portion of the property statement, the state-assessee must submit the appropriate form marked "NONE." Failure to respond to all parts of the Property Statement may subject the assessee to the penalties of [Section 830](#) of the Revenue and Taxation Code.

To meet unusual situations, exceptions to the requirements of these instructions may be granted in writing by the Chief of the State-Assessed Properties Division.

The Board, for good cause, may grant extensions as follows:

1. Up to 45 days for parts of the property statement relating to development of unitary value indicators. This includes all financial schedules, the summary control, and any supplemental data requested by the Board. It also includes studies and other voluntary information that the assessee believes affects the value of their property.
2. Up to 30 days for parts of the property statement describing specific operating or nonunitary property. This includes Tangible Property Lists, Statements of Land Change and Land Identification Maps, and Schedules of Leased Equipment.
3. An additional 15 day extension may be granted for either category above upon the showing of extraordinary circumstances which prevent filing the statement within the first extension.

Supplemental reporting instructions may be issued to individual companies when additional data is needed or to clarify these instructions concerning specific issues. These supplemental instructions will be mailed at least 20 days prior to the extended reporting deadline.

Portions of the State Constitution, Revenue and Taxation Code, and other codes have pertinent information relating to the instructions contained in this publication. All of the codes and portions of the State Constitution pertaining to property tax laws are contained in a publication of the BOE titled "[Property Taxes Law Guide](#)." To find out more about purchasing the "Property Taxes Law Guide" visit the Internet website of BOE at [www.boe.ca.gov](http://www.boe.ca.gov).

*All information provided in the Property Statement declaration is subject to audit.*

## **B. Declaration of Costs and Other Related Property Information (BOE-517-RR)**

This property statement must be signed by the owner or partner of the business, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee should be on file with the State-Assessed Properties Division. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the BOE.

In the case of a corporation the property statement must be signed by an employee or agent whom the board of directors has designated in writing (other than those excepted above), by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

*Sign the property statement in accordance with the requirements listed above. [Title 18, Section 172](#) of the California Code of Regulations provides that statements not properly signed have not been properly submitted.*

### **1. Financial Schedules A to H**

These schedules shall be used to show the taxpayer's balance sheet, income and expense statement, and such other information as is required on forms (BOE-517 and applicable inserts) supplied by the State-Assessed Properties Division.

### **2. Statement of Authorization**

In the cases where a company is assigning an agent or authorized representative other than the owner or a corporate officer to act as agent for Property Taxes matters with the BOE, a Statement of Authorization ([BOE-892](#)) must be filed with the State-Assessed Properties Division. The filing must be submitted annually in order for the agent or representative's status to remain current.

## **C. Tangible Property List – Nonunitary Fixed Property**

### **1. General**

All nonunitary improvements including nonunitary track miles and nonunitary personal property should be reported on the tangible property list (TPL). In addition, unitary railroad qualified property as described in Revenue and Taxation Code section 100.11 should be reported on the TPL using the electronic filing format described below.

Unitary railroad track miles should be reported as described in section *II. Track*.

### **2. Railroad Qualified Property**

Railroad qualified property is defined as any unitary building, automobile or container loading and unloading facility, or transload facility constructed after January 1, 2007 where the original cost of the completed facility, including land but not including track and track materials, is equal to or exceeds one hundred million dollars.

Unitary railroad qualified property should be separately identified and reported to the BOE. Report all qualified property, except land, using the electronic TPL format described below. Land should be reported on the Statement of Land Changes [BOE-551](#). Check **R** on BOE-551 under the *Qualified Property* column to identify railroad qualified land.

### 3. Electronic TPL Filing Format

An electronic TPL may be filed by either email or on a compact disc. TPLs filed by email should be submitted to [TPL@boe.ca.gov](mailto:TPL@boe.ca.gov). In order to facilitate an acceptable electronic filing, please request an electronic TPL template and instructions from the State-Assessed Property Division. The template is in an Excel spreadsheet format and it contains detailed instructions. A hardcopy printout of the TPL must be included with the email or disk to constitute a proper filing. See Appendix C — Sample BOE-533-E Electronic Tangible Property List Data for an example of the printed file. Once an acceptable electronic TPL has been filed with the State-Assessed Properties Division, that electronic template may be used to file an acceptable TPL in succeeding years.

The TPL shall accurately describe the nonunitary property as it exists at 12:01 a.m. on the first day of January. Nonunitary improvements and personal property shall be listed on the TPL as separate items. Each entry on the TPL must include the following data elements:

- a. **Assessee Name**—Each TPL page shall be completed with the name of your business entity.
- b. **SBE Number**—Each TPL item shall be completed with your SBE assigned assessee number.
- c. **County Number**—Each TPL item shall be completed with the numerical equivalent for county name. A listing of county names and county numbers is provided in Appendix B.
- d. **Identification Number**—Each TPL item should be assigned an identification number 1 to 6 digits that is unique in each county. The same item located in the same county reported in subsequent years should use the same identification number.
- e. **Description**—41 spaces are available to describe each item. A nonoperating improvement must be identified by stating the SBE land parcel on which it is situated.
- f. **Tax Rate Area**—All items must be listed in a specific Tax Rate Area within the county. See Section I. Tax Rate Area for an explanation of Tax Rate Areas.
- g. **TPL Item**—TPL items shall be numbered consecutively beginning with item one (1) to the end of each county.
- h. **Account Prefix**—For railroads always use the letter “R.”
- i. **Account Number**—The account number to be applied for nonunitary property is 737.00.
- j. **Amount**—Original cost (100 percent of acquisition cost without depreciation) shall be reported for each item listed. Include all costs required to place the property in service. For self-constructed property, impute an amount for items of cost not directly incurred. All costs should be expressed in whole dollars. Leased property should be listed on the TPL with no dollar amounts shown.

**Note:** Nonunitary track must be included on the electronic TPL and identified by tax rate area location and track mileage. Nonunitary track should not be reported on the [BOE-569-RR](#) Tangible Property List—Railroad Track.

## **D. Statement of Land Changes**

All land owned or used by state assessees (including gas transmission companies), other than land associated with intercounty pipelines, must be reported to the Board. The term “used by” includes properties leased by your company from a private party or governmental entity. The BOE may delegate assessment responsibility to local assessors when state assessees use only a part of a leased property and the taxes are paid by the local assessee.

Assessees that own, lease, or use a fiber optic cable or gas transmission pipeline right-of-way must report the number of miles of right-of-way on the [BOE-534-FO](#), *Schedule of Fiber Optic Right-of-Way Miles*, or the [BOE-534-PL](#), *Schedule of Gas Transmission Pipeline Right-of-Way Miles*.

### **1. General**

The [BOE-551](#), *Statement of Land Changes (SLC)*, is a multi-purpose form used to notify the State-Assessed Properties Division of any land purchases, land sales, and change in lease arrangements since the prior January 1<sup>st</sup> (lien date). The SLC must be filed with the property statement, or upon acquisition or disposal of land.

The SLC must be filled out in its entirety with all relevant data corresponding to the transaction shown in the appropriate spaces on the form. If the form is not completed correctly the preparer should expect a phone call or email from a Board representative for further information.

All new state assessees must provide the following for all real property (land and improvements) owned or used by the assessee:

- a. Completed SLC BOE-551.
- b. One copy of all real property acquisition agreements.
- c. One copy of all real property lease agreements.
- d. Three copies of Land Identification Maps as discussed below. Blueprints of project land may be a suitable alternative. Please contact the State-Assessed Properties Division for assistance.

### **2. Leased Properties**

In the case of a new lease of privately-owned land (leased) or publicly-owned land (possessory interest), a description of the terms of the lease shall be given, including the amount of the current rental, the term of the lease, and renewal options, if any. Any improvements being leased shall be itemized. A copy of the building plan should be included for newly leased structures.

Whenever there is a renewal of a lease, a new SLC shall be filed with the State-Assessed Properties Division. A brief description of the terms of the renewal shall be given, including the amount of the rental and the new expiration date. The SLC should be clearly marked “Lease Renewal.”

If one state assessee (sub lessee) leases property from another state assessee, the sub lessee shall report the leased property on a SLC. The property will not be assessed to the sub lessee.

A ground lease for a portion of a legal parcel (partial lease) for facilities such as cellular telephone sites, microwave sites, repeater sites, substation, etc., shall be reported.

A lease of a portion of office or commercial space within an existing building, roof-top space for communications equipment, or vault space within an existing privately owned communications facility should not be reported. State assessee owned or used equipment at this location should be included in the Property Statement.

### **3. Qualified Property**

All qualified unitary railroad property as described in Revenue and Taxation Code section 100.11, should be separately identified and reported to the BOE. Report all qualified property, except land, using the electronic TPL. Land should be reported on the [BOE-551](#), *Statement of Land Changes*. Check box on BOE-551 under the Qualified Property column to identify qualified railroad land.

Qualified railroad property is defined as any unitary building, automobile or container loading and unloading facility, or transload facility constructed after January 1, 2007, where the original cost of the completed facility, including land but not including track and track materials, is equal to or exceeds one hundred million dollars.

### **4. Partial Interests**

The following variations are applicable to particular kinds of partial interests in land:

- a. In listing an undivided interest in a parcel, the total area of the parcel shall be shown together with the nature and extent of the assessee's interest, and the names of the other owners.
- b. In listing a special interest in a parcel, such as oil rights only, or a full interest except for oil rights, the nature and extent of the interest shall be shown.
- c. In listing water rights, descriptions shall include the name of the granting agency, the tax situs, the quantity of water use allowed by the water right, the use to which the water will be put, and any other information deemed necessary. The Land Identification Map and parcel number shall be shown if the situs is at a parcel.
- d. In listing miscellaneous rights in land not covered above, the rights shall be fully described.

### **5. Land Identification Maps**

Land Identification Maps shall be reported in triplicate for new parcels being reported for the first time this year. Each map shall clearly show the following:

- Parcel dimensions.
- Arrow pointing to the north direction.
- Official recognized reference points such as: section, township and range lines, street or road names, or assessor's parcel number.
- Scale of map (for example, 1 inch=100 feet). This will allow staff to verify the size of the parcel.

Each parcel on a map shall be assigned a map and parcel number by the assessee as outlined below. The SBE parcel number shall be unique and used only once in a county. The following is an example of the four-part numbering system required by the BOE:

- 1100-34-06 Parcel 01.
- 1100 represents the unique assessee number assigned to your company by the State-Assessed Properties Division.

- 34 represents the county number for Sacramento County. There are 58 counties in California with a unique county number assigned by the State-Assessed Properties Division. Please refer to Appendix A, *Listing of California Counties* to determine the correct county number.
- 06 represents the map number assigned by you.
- 01 represents the parcel number assigned by you.

For state assessee reporting for the first time, please use the following numbering sequence:

The first parcel should be as follows:

1100-34-01 Parcel 01

The second parcel should be as follows:

1100-34-02 Parcel 01

Note: If a parcel is located in two or more Tax Rate Areas, the parcel must be split into two or more parcels. (Refer to the Tax Rate Area at the end of this publication for additional information.)

Please contact the State-Assessed Properties Division at 1-916-274-3270 if you require assistance.

### **E. Schedule of Intangible Information**

The [BOE-529-I](#), *Schedule of Intangible Information*, shall be used to declare intangibles. If intangibles are declared, they should be itemized and include a corresponding value. The basis of each value should also be described on the form.

If no intangibles are declared, check the box titled *No Reportable Intangibles*, or mark the “N/A” box on the front of the BOE-517 indicating nothing to be reported.

### **F. Schedule of Cost Detail of Depreciable Property**

The [BOE-517-RB1](#), *Schedule of Cost Detail of Depreciable Property*, shall be used to report fixed property costs. Costs should be reported by account by year of acquisition. The cost shall be book cost as described in section I. 4. The account totals reported on this schedule should agree with the account totals reported on Schedule B of the Property Statement, [BOE-517-RR](#). This filing requirement is for Short Line Railroad companies only.

### **G. Schedule of Leased Equipment ([BOE-600-R](#) and [BOE-600-B](#))**

Personal property or equipment with fixed situs (not rolling stock) in the possession of the assessee which is rented or leased is to be reported on BOE-600-R or, in duplicate, BOE-600-B. All equipment which the state assessee (lessee) is obligated by the terms of the lease to report for ad valorem tax purposes shall be listed on BOE-600-R for railroads. Equipment for which there is not a written understanding between the state-assessee and the lessor as to which one is to report the property for assessment shall also be included on BOE-600-R. Property leased from an entity described in Revenue and Taxation Code Section 235 (financial corporation) must be reported on BOE-600-R notwithstanding the terms of the lease with respect to payment of the property taxes. All equipment listed on BOE-600-R is also to be included in the Tangible Property List.

All equipment which, either by the terms of the lease or by a written understanding between the state assessee and the lessor, the lessor is to report to the local assessor for assessment to the lessor on BOE-600-B and shall NOT be included in the Tangible Property List.

[BOE-600-R](#) or [BOE-600-B](#) for reporting leased personal property or equipment may be obtained from the State-Assessed Properties Division.

Additional instructions are printed on the reverse side of each form.

## H. Other Information

### 1. Stockholder's Reports and Reports to Regulatory Agencies

Copies of reports to stockholders and reports to regulatory agencies shall be submitted to the State-Assessed Properties Division as set forth in the instructions to state assessees included with [BOE-517-RR](#), *Property Statement*.

### 2. Foreign Improvement Lists

Each state assessee shall annually file a statement attesting to the separate ownership of improvements located on land owned by the assessee with the assessor of each county where such property is located and shall furnish a copy of the statement to the State-Assessed Properties Division.

### 3. Construction Work in Progress

Construction Work in Progress (CWIP) should be reported as follows:

- a. Preliminary Engineering Costs as Part of Taxable CWIP — Preliminary Engineering Costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary Engineering Costs may also include architectural and engineering costs incurred during the construction phase of the project providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
- b. Overhead Costs as Part of Taxable CWIP — The reported amount for CWIP should include the proper loading for Overhead Costs. Overhead Costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable Overhead Costs when:
  - (1) The taxable Overhead Costs are traceable to the taxable property; or
  - (2) The taxable CWIP is loaded with its proportionate share of Overhead Costs based on the percentage of the job's incurred taxable costs, including the metered in Preliminary Engineering Costs, to the total expenditures as of the lien date. This percentage is expressed as:

*Taxable costs to date before overhead loading*<sup>1</sup>

Total costs to date before overhead loading

- c. CWIP should be reported in two categories:
  - (1) CWIP representing construction of new facilities
  - (2) CWIP representing replacement of existing facilities

If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.

### 4. Book Cost

The book cost of an asset should include all the capitalized costs of placing an asset into

<sup>1</sup>Taxable costs to date, less nontaxable preliminary engineering, less any other nontaxables such as prepayments for out-of-California equipment.

service. These costs include but are not limited to:

- a. Purchase price.
- b. Sales and use taxes.
- c. Transportation charges.
- d. Installation charges.
- e. Construction period finance charges.
- f. Construction period opportunity costs.
- g. Engineering and design costs.

If the book cost being reported does not include these capitalized costs or other capitalized costs that were incurred in order to place assets into service, report such costs on a separate schedule.

If any of the costs referred to above are being expensed, report such costs on a separate schedule.

### **5. Self-constructed Equipment and Buildings**

The book cost of self-constructed equipment and buildings should include all the costs referred to above. The book cost should be the cost that an unrelated party, bearing the full economic burden, would charge to place an asset into service on a turnkey basis. If any of these costs were not incurred as a cash expenditure, impute an economic (prevailing rate at the time of construction) dollar amount, and report such amounts on a separate schedule.

### **6. Average Inventories**

If property is held for resale, report the average inventory of such property for the prior calendar year as well as year end balances.

### **7. Exempt Software**

Pursuant to Revenue and Taxation Code [section 995](#), storage media for computer programs, such as hard drives, shall be valued for property tax purposes as if there were no computer programs on such media other than basic operational programs. In other words, computer programs other than basic operational programs are not subject to property tax. Revenue and Taxation Code [section 995.2](#) defines the term “basic operational program.” All software programs not considered “basic operational programs” may be referred to as “exempt software programs” or “nontaxable programs.” It is the assessee’s responsibility to identify and remove all exempt software program costs from taxable accounts and report these costs separately to the BOE on the Schedule B and Summary Control portions of the Property Statement.

All reported costs of exempt software programs are subject to audit. In support of an assessee’s claimed software exemption, [Property Tax Rule 152 \(f\)](#) states, “A person claiming that a single-price sale or lease includes charges for nontaxable programs and services should be required to identify the nontaxable property and services and supply sale prices, costs or other information that will enable the assessor to make an informed judgment concerning the proper value to be ascribed to taxable and nontaxable components of the contract. *Other information* can include, but is not limited to, a detailed study from the manufacturer of the equipment. [Property Tax Rule 152 \(e\)](#) also states, in part, “the assessor, lacking evidence to the contrary, may regard the total amount charged as indicative of the value of taxable tangible property.”

## **I. Tax Rate Areas**

### **1. General.**

Taxing districts or combinations of overlapping taxing districts divide each county into areas (called tax rate areas) within each of which the same combination of tax levies is applicable to a given class of property. Such area of uniform tax levies are inclusive of the total area of the county without overlap. Property reported by these areas is reported but once, yet it is properly segregated for taxing purposes. These areas have been assigned tax rate numbers designated by the Tax Area Services Section (TASS) of the State-Assessed Properties Division, and in this publication, are referred to as Tax Rate Areas. Maps showing these Tax Rate Areas are available for use in the offices of the State-Assessed Properties Division at Sacramento, and for each individual county, in the office of the county assessor. Copies of these maps may be purchased from the Tax Area Services Section of the State-Assessed Properties Division. These tax area maps are kept up to date, and information as to revisions is furnished to subscribers to the available subscription service.

Information regarding the Tax Rate Area number for a specific location can be obtained from TASS for a small fee. Large users of the service may find it more convenient to subscribe to the service on a continuing basis. Information regarding the subscription service can be obtained by contacting TASS, PO Box 942879, Sacramento, California 94279-0059, or by telephone at 1-916-274-3250.

### **2. Railroad Company Forms**

Each of the railroad forms is designed so that the Tax Rate Areas may be listed in the left hand column, and the number of units of each category of property in that Tax Rate Area may be listed on the same line in the appropriately labeled column. The Tax Rate Area numbers must be listed in ascending order, without duplication, and must contain eight digits.

## ***II. Track***

### **A. General**

[Section 100.11](#) of the Revenue and Taxation Code requires that the unitary assessed value of regulated railway companies (railroads) be allocated to each county in California according to track mileage. In effect, a base was created using the 1987-88 allocations by TRA, and all future allocations will be made using this base, as adjusted for changes in track mileage.

### **B. Nonunitary Track**

Track on lines that have been abandoned, or for which abandonment proceedings have begun, must be reported separately. In addition, track segments that were designated as nonunitary the prior year by the State-Assessed Properties Division must be reported separately. These nonunitary track items must be included in the individual items section of the electronic TPL and identified as to their tax rate area location and track mileage in the TRA. In addition, the miles should be deleted from the appropriate tax rate area and track type reported on the [BOE-569-RR](#).

### **III. Statistical Data**

A statement shall be submitted by **INTERSTATE** railroads as part of the property statement showing the following statistical information for the system as a *whole* and for *California*:

1. STB valuation plus A's and B's as of December 31<sup>st</sup> of the prior year
2. Ton miles revenue freight
3. Tons of freight originating and terminating
4. Tons of freight delivered to, and received from, connections
5. Miles of yard and way switching track

### **IV. Rolling Stock**

The total owned and capitalized leased rolling stock of the system shall be reported as a separate statement, and no rolling stock shall be reported by Tax Rate Areas in the TPL *except* rolling stock that has been retired and is stored. The number of units, total cost, and total accrued depreciation in the respective accounts as of the lien date (January 1) shall be shown as follows:

<b>Account No.</b>	<b>Account Name</b>	<b>No. of Units</b>	<b>Original Cost</b>	<b>Accrued Depreciation</b>	<b>Average Age (Years)</b>
52	Owned Equipment				
53	Locomotives				
54	Freight train cars				
54	Passenger train cars				
*55	Highway revenue equipment				
57	Work equipment				

\*Must exclude licensed vehicles

### **V. Rolling Stock—Noncapitalized Leases**

In addition to the above rolling stock statement, a statement is required for rolling stock leased to the railroad. The statement shall include a brief description of the equipment, number of units, original cost, ages, accrued depreciation, annual rental, lettering and numbering, name of owner, and general terms of the lease.

ALL NONCAPITALIZED leased equipment and machinery without fixed situs, (for example, roadway machines, etc.), shall be included on this schedule in the same detail as required for rolling stock.

## **VI. Appendices**

### **Appendix A. List of Available Publications**

#### **Prefix Description**

- 67EG *Electric Generation Companies*
- 67GE *Gas, Electric and Gas Transmission Companies*
- 67LE *Telephone Companies—Local Exchange Carriers*
- 67PL *Intercounty Pipelines and Watercourses*
- 67RF *Railcar Maintenance Facilities*
- 67RR *Railroad Companies*
- 67TC *Telecommunication Carriers*
- 67TR *Telecommunication Resellers*
- 67WT *Wireless Telephone and Radio Common Carriers*

Copies of the above listed publications may be obtained by writing to:

State Board of Equalization  
State-Assessed Properties Division, MIC: 61  
PO Box 942879  
Sacramento CA 94279-0061

Or by logging on to the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov).

## Appendix B. List of California Counties

County No.	County Name	County No.	County Name	County No.	County Name	County No.	County Name
1	Alameda	16	Kings	31	Placer	46	Sierra
2	Alpine	17	Lake	32	Plumas	47	Siskiyou
3	Amador	18	Lassen	33	Riverside	48	Solano
4	Butte	19	Los Angeles	34	Sacramento	49	Sonoma
5	Calaveras	20	Madera	35	San Benito	50	Stanislaus
6	Colusa	21	Marin	36	San Bernardino	51	Sutter
7	Contra Costa	22	Mariposa	37	San Diego	52	Tehama
8	Del Norte	23	Mendocino	38	San Francisco	53	Trinity
9	El Dorado	24	Merced	39	San Joaquin	54	Tulare
10	Fresno	25	Modoc	40	San Luis Obispo	55	Tuolumne
11	Glenn	26	Mono	41	San Mateo	56	Ventura
12	Humboldt	27	Monterey	42	Santa Barbara	57	Yolo
13	Imperial	28	Napa	43	Santa Clara	58	Yuba
14	Inyo	29	Nevada	44	Santa Cruz		
15	Kern	30	Orange	45	Shasta		

**TANGIBLE PROPERTY LIST - ELECTRONIC**

**Appendix C, Sample Tangible Property List - Electronic**

Express Railroad Company

TANGIBLE PROPERTY LIST

1 of 1

<b>SBE No.</b>	<b>County No.</b>	<b>Ident No.</b>	<b>Description</b>	<b>TRA</b>	<b>Item</b>	<b>Amount</b>	<b>Account Prefix</b>	<b>Account No.</b>
803	10	1081	Miscellaneous Noncarrier Facility	012-031	1	30,000	R	0737.00
803	10	1082	Elm Street Building - Abandoned	102-033	2	8,630	R	9502.00
803	10	1084	Imp on Map 803-10-104 Int	007-001	4	510	R	0737.00
803	10	1083	Imp on Map 803-10-87A	121-012	3		R	9502.20
<b>10 Total</b>						<b>25,940</b>		
<b>Grand Total</b>						<b>25,940</b>		