

Table 17B
Property Taxes

PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2015-2016

| Assessment year | Average number of cars | Assessed value a/ | Average assessed value per car a/ | Tax rate per \$100 assessed value b/ | Amount of tax c/ |
|------------------------|-------------------------------|--------------------------|--|---|-------------------------|
| 2015-2016 | 30,854 | \$865,576,000 | \$28,054 | \$1.141 | \$9,876,000 |
| 2014-2015 | 28,917 | 806,687,000 | 27,896 | 1.106 | 8,922,000 |
| 2013-2014 | 26,180 | 753,819,000 | 28,793 | 1.108 | 8,352,000 |
| 2012-2013 | 25,108 | 720,269,000 | 28,687 | 1.108 | 7,981,000 |
| 2011-2012 | 26,757 | 732,008,000 | 27,358 | 1.107 | 8,103,000 |
| 2010-2011 | 25,692 | 564,386,000 | 21,968 | 1.102 | 6,220,000 |
| 2009-2010 | 27,578 | 535,934,000 | 19,433 | 1.097 | 5,879,000 |
| 2008-2009 | 28,088 | 546,547,000 | 19,458 | 1.096 | 5,990,000 |
| 2007-2008 | 29,086 | 561,332,000 | 19,299 | 1.096 | 6,152,000 |
| 2006-2007 | 30,261 | 608,723,000 | 20,116 | 1.095 | 6,666,000 |
| 2005-2006 | 30,267 | 639,448,000 | 21,127 | 1.092 | 6,983,000 |
| 2004-2005 | 28,193 | 602,468,000 | 21,370 | 1.088 | 6,555,000 |
| 2003-2004 | 26,925 | 607,855,000 | 22,576 | 1.079 | 6,559,000 |
| 2002-2003 | 26,898 | 604,608,000 | 22,478 | 1.072 | 6,484,000 |
| 2001-2002 | 26,300 | 597,797,000 | 22,730 | 1.066 | 6,373,000 |
| 2000-2001 | 25,665 | 595,471,000 | 23,202 | 1.064 | 6,336,000 |
| 1999-2000 | 27,120 | 631,477,000 | 23,285 | 1.065 | 6,725,000 |
| 1998-1999 | 24,707 | 595,587,000 | 24,106 | 1.063 | 6,331,000 |
| 1997-1998 | 24,268 | 584,153,000 | 24,071 | 1.058 | 6,180,000 |
| 1996-1997 | 23,834 | 583,191,000 | 24,469 | 1.058 | 6,170,000 |
| 1995-1996 | 22,472 | 489,453,000 | 21,781 | 1.055 | 5,164,000 |
| 1994-1995 | 22,532 | 583,598,000 | 25,901 | 1.054 | 6,151,000 |
| 1993-1994 | 21,206 | 508,150,000 | 23,963 | 1.056 | 5,366,000 |
| 1992-1993 | 21,971 | 513,828,000 | 23,387 | 1.054 | 5,416,000 |
| 1991-1992 | 22,172 | 492,304,000 | 22,204 | 1.056 | 5,199,000 |
| 1990-1991 | 22,290 | 467,257,000 | 20,963 | 1.060 | 4,953,000 |
| 1989-1990 | 22,190 | 371,014,000 | 16,720 | 1.063 | 3,944,000 |
| 1988-1989 | 21,178 | 328,270,000 | 15,501 | 1.069 | 3,509,000 |
| 1987-1988 | 19,521 | 410,765,000 | 21,042 | 1.074 | 4,412,000 |
| 1986-1987 | 20,990 | 439,754,000 | 20,951 | 1.086 | 4,776,000 |
| 1985-1986 | 21,159 | 407,506,000 | 19,259 | 1.102 | 4,491,000 |
| 1984-1985 | 21,526 | 515,750,000 | 23,959 | 1.115 | 5,751,000 |
| 1983-1984 | 22,596 | 554,614,000 | 24,545 | 1.119 | 6,206,000 |
| 1982-1983 | 18,688 | 581,697,000 | 31,127 | 1.13 | 6,573,000 |
| 1981-1982 | 16,142 | 528,235,000 | 32,724 | 1.14 | 6,022,000 |
| 1980-1981 | 16,143 | 109,696,000 | 6,795 | 4.62 | 5,068,000 |
| 1979-1980 | 14,514 | 90,701,000 | 6,249 | 4.70 | 4,263,000 |
| 1978-1979 | 17,483 | 87,393,000 | 4,999 | 4.85 | 4,239,000 |
| 1977-1978 | 18,388 | 78,154,000 | 4,213 | 11.19 | 8,754,000 |
| 1976-1977 | 18,962 | 78,660,000 | 4,148 | 11.33 | 8,915,000 |
| 1975-1976 | 18,003 | 75,652,000 | 4,202 | 11.24 | 8,505,000 |
| 1974-1975 | 18,648 | 71,251,000 | 3,801 | 11.15 | 7,946,000 |
| 1973-1974 | 17,111 | 64,101,000 | 3,681 | 11.44 | 7,334,000 |

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PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-1939 TO 2015-2016

| Assessment year | Average number of cars | Assessed value a/ | Average assessed value per car a/ | Tax rate per \$100 assessed value b/ | Amount of tax c/ |
|-----------------|------------------------|-------------------|-----------------------------------|--------------------------------------|------------------|
| 1972-1973 | 15,157 | 50,255,000 | 3,316 | 11.43 | 5,701,000 |
| 1971-1972 | 14,977 | 44,196,000 | 2,951 | 10.85 | 4,552,000 |
| 1970-1971 | 15,091 | 41,766,000 | 2,768 | 9.93 | 4,148,000 |
| 1969-1970 | 15,088 | 39,809,000 | 2,638 | 9.39 | 3,739,000 |
| 1968-1969 | 14,756 | 43,421,000 | 2,943 | 8.90 | 3,865,000 |
| 1967-1968 | 14,559 | 37,627,000 | 2,584 | 7.79 | 2,931,000 |
| 1966-1967 | 13,872 | 32,986,000 | 2,378 | 7.51 | 2,477,000 |
| 1965-1966 | 14,436 | 30,243,000 | 2,095 | 7.29 | 2,205,000 |
| 1964-1965 | 14,534 | 28,855,000 | 1,985 | 6.99 | 2,017,000 |
| 1963-1964 | 14,562 | 26,679,000 | 1,832 | 6.92 | 1,846,000 |
| 1962-1963 | 15,639 | 26,506,000 | 1,695 | 6.82 | 1,808,000 |
| 1961-1962 | 16,182 | 26,807,000 | 1,657 | 6.54 | 1,753,000 |
| 1960-1961 | 16,055 | 25,894,000 | 1,613 | 6.44 | 1,668,000 |
| 1959-1960 | 15,953 | 25,848,000 | 1,620 | 6.24 | 1,613,000 |
| 1958-1959 | 16,867 | 30,573,000 | 1,813 | 5.60 | 1,712,000 |
| 1957-1958 | 17,108 | 29,826,000 | 1,743 | 5.33 | 1,590,000 |
| 1956-1957 | 17,168 | 27,435,000 | 1,598 | 5.19 | 1,424,000 |
| 1955-1956 | 17,644 | 26,136,000 | 1,481 | 5.09 | 1,330,000 |
| 1954-1955 | 17,993 | 26,534,000 | 1,475 | 4.90 | 1,301,000 |
| 1953-1954 | 17,092 | 25,378,000 | 1,485 | 4.81 | 1,222,000 |
| 1952-1953 | 16,051 | 23,524,000 | 1,466 | 4.79 | 1,127,000 |
| 1951-1952 | 16,511 | 21,974,000 | 1,331 | 4.95 | 1,089,000 |
| 1950-1951 | 17,068 | 19,186,000 | 1,124 | 4.64 | 891,000 |
| 1949-1950 | 17,245 | 19,706,000 | 1,143 | 4.62 | 911,000 |
| 1948-1949 | 15,823 | 18,274,000 | 1,155 | 4.24 | 775,000 |
| 1947-1948 | 15,445 | 16,804,000 | 1,088 | 4.26 | 717,000 |
| 1946-1947 | 16,649 | 16,463,000 | 989 | 3.52 | 580,000 |
| 1945-1946 | 16,747 | 15,885,000 | 949 | 3.32 | 527,000 |
| 1944-1945 | 14,010 | 14,340,000 | 1,024 | 3.27 | 469,000 |
| 1943-1944 | 12,603 | 12,738,000 | 1,011 | 3.53 | 450,000 |
| 1942-1943 | 12,903 | 12,422,000 | 963 | 3.79 | 471,000 |
| 1941-1942 | 13,319 | 12,092,000 | 908 | 3.80 | 460,000 |
| 1940-1941 | 13,461 | 11,558,000 | 859 | 3.78 | 437,000 |
| 1939-1940 | 14,501 | 11,489,000 | 792 | 3.72 | 427,000 |
| 1938-1939 d/ | 12,967 | 11,669,000 | 900 | 3.60 | 420,000 |

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Footnotes

- a. Includes materials and supplies held, stored, or used in the state for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-1989, assessed values have been set at percentages ranging from 58.01 percent to 87.55 percent of market value.
- b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-1982, and the tax rate was adjusted downward proportionately.
- c. Includes interest, penalties, and escape assessments from prior years.
- d. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.