

Memorandum

To: Honorable Antonio Vazquez, Chairman
Honorable Mike Schaefer, Vice Chair
Honorable Ted Gaines, First District
Honorable Malia M. Cohen, Second District
Honorable Betty T. Yee, State Controller

Date: June 28, 2021

From: Lisa Renati, Chief Deputy Director

Subject: **PRIVATE RAILROAD CAR TAX RATE
JULY 27, 2021 – BOARD MEETING**

The attached table shows the 2020-21 average tax rate applicable to 2021-22 private railroad car tax assessments. The average rate of taxation throughout the state for 2020-21 was 1.156 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 2021-22 private railroad car tax of 1.156 percent.

Recommended by:

Approved:

/s/ Lisa Renati
Lisa Renati
Chief Deputy Director

/s/ B. Fleming
Brenda Fleming
Executive Director

LR:hn

Attachment

cc: Mr. Henry Nanjo (all with attachment)
Mr. David Yeung
Mr. Jack McCool

Item K3c
07/27/21

**COMPUTATION OF THE TAX RATE APPLICABLE TO
2021-22 PRIVATE RAILROAD CAR TAX ASSESSMENTS**
(Assessed Values and Levies in Thousands of Dollars)

Counties	Net Taxable Assessed Value	Total Levies	Non-total Property Levies ¹	Levies on Total Property	Average Tax Rate
Alameda	\$ 333,305,533	\$ 4,124,525	\$ -	\$ 4,124,525	1.237 %
Alpine	802,395	8,252	-	8,252	1.028
Amador	5,764,627	58,517	-	58,517	1.015
Butte	25,899,689	287,358	142	287,216	1.109
Calaveras	8,057,494	87,805	-	87,805	1.090
Colusa	4,409,257	47,434	-	47,434	1.076
Contra Costa	228,482,059	2,659,761	754	2,659,007	1.164
Del Norte	2,047,882	21,476	-	21,476	1.049
El Dorado	36,567,769	389,761	-	389,761	1.066
Fresno	90,728,847	1,094,191	-	1,094,191	1.206
Glenn	3,841,268	42,619	-	42,619	1.110
Humboldt	15,113,451	165,825	-	165,825	1.097
Imperial	13,183,775	159,395	-	159,395	1.209
Inyo	5,039,233	53,107	-	53,107	1.054
Kern	95,891,515	1,201,457	-	1,201,457	1.253
Kings	12,333,671	134,865	-	134,865	1.093
Lake	7,985,947	89,768	-	89,768	1.124
Lassen	2,511,392	25,804	-	25,804	1.027
Los Angeles	1,719,147,993	20,265,146	4,444	20,260,702	1.179
Madera	16,626,976	184,116	-	184,116	1.107
Marin	86,617,530	987,041	-	987,041	1.140
Mariposa	2,669,807	27,952	-	27,952	1.047
Mendocino	12,891,114	147,461	-	147,461	1.144
Merced	27,795,777	303,495	-	303,495	1.092
Modoc	1,046,606	10,466	-	10,466	1.000
Mono	6,839,041	77,161	-	77,161	1.128
Monterey	74,710,467	810,622	-	810,622	1.085
Napa	44,334,042	490,362	546	489,816	1.105
Nevada	21,352,133	228,270	-	228,270	1.069
Orange	661,466,533	7,080,451	34,275	7,046,176	1.065
Placer	85,826,855	938,035	-	938,035	1.093
Plumas	4,664,005	51,975	-	51,975	1.114
Riverside	317,657,764	3,739,738	25,720	3,714,018	1.169
Sacramento	181,903,528	2,101,188	-	2,101,188	1.155
San Benito	9,847,993	121,627	7,513	114,113	1.159
San Bernardino	257,046,159	2,965,654	40,490	2,925,164	1.138
San Diego	582,279,010	6,818,405	-	6,818,405	1.171
San Francisco	301,409,161	3,616,807	-	3,616,807	1.200
San Joaquin	86,507,829	983,991	-	983,991	1.137
San Luis Obispo	62,050,205	677,647	-	677,647	1.092
San Mateo	257,235,621	2,867,407	-	2,867,407	1.115
Santa Barbara	91,982,428	985,748	857	984,891	1.071
Santa Clara	553,239,731	6,696,116	-	6,696,116	1.210
Santa Cruz	50,629,141	559,735	-	559,735	1.106
Shasta	20,315,648	226,547	2,045	224,501	1.105
Sierra	632,396	6,324	-	6,324	1.000
Siskiyou	5,278,687	55,616	-	55,616	1.054
Solano	60,049,261	709,543	-	709,543	1.182
Sonoma	99,510,981	1,162,930	-	1,162,930	1.169
Stanislaus	55,189,137	609,121	-	609,121	1.104
Sutter	10,827,341	118,922	-	118,922	1.098
Tehama	6,503,433	69,170	-	69,170	1.064
Trinity	1,819,356	18,773	-	18,773	1.032
Tulare	39,946,692	441,963	64	441,899	1.106
Tuolumne	8,086,601	87,098	-	87,098	1.077
Ventura	148,067,064	1,643,785	1,689	1,642,096	1.109
Yolo	30,873,701	335,495	-	335,495	1.087
Yuba	6,815,670	75,950	-	75,950	1.114
TOTAL	\$ 6,903,659,223	\$ 79,949,771	\$ 118,540	\$ 79,831,231	1.156 %

1. Non-total property levies are special district voter-approved tax levies that can include special taxes on intangibles, aircraft, baled cotton, special assessments, or any other property which is subject to a uniform statewide tax rate.