

Memorandum

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

Date: July 6, 2022

From: Dustin Weatherby, Division Chief

Subject: **PRIVATE RAILROAD CAR TAX RATE
JULY 27, 2022 – BOARD MEETING**

The attached table shows the 2021-22 average tax rate applicable to 2022-23 private railroad car tax assessments. The average rate of taxation throughout the state for 2021-22 was 1.155 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 2022-23 private railroad car tax of 1.155 percent.

Recommended by:

Approved:

s/Dustin Weatherby
Dustin Weatherby
Division Chief

s/Yvette Stowers
Yvette Stowers
Executive Director

DW:hn

Attachment

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

**COMPUTATION OF THE TAX RATE APPLICABLE TO
2022 23 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	\$ 348,972,960	\$ 4,336,641	\$ -	\$ 4,336,641	1.243 %
Alpine	825,191	8,502	-	8,502	1.030
Amador	6,041,988	61,300	-	61,300	1.015
Butte	24,989,125	279,238	147	279,091	1.117
Calaveras	8,424,725	90,424	-	90,424	1.073
Colusa	4,632,763	50,555	-	50,555	1.091
Contra Costa	236,528,416	2,754,685	745	2,753,940	1.164
Del Norte	2,165,586	22,654	-	22,654	1.046
El Dorado	38,280,451	409,681	-	409,681	1.070
Fresno	94,712,217	1,146,192	-	1,146,192	1.210
Glenn	4,015,374	44,007	-	44,007	1.096
Humboldt	15,626,907	171,247	-	171,247	1.096
Imperial	13,456,791	162,692	-	162,692	1.209
Inyo	5,159,978	54,755	-	54,755	1.061
Kern	96,672,959	1,217,576	-	1,217,576	1.259
Kings	12,897,666	140,505	-	140,505	1.089
Lake	8,394,608	94,748	-	94,748	1.129
Lassen	2,607,303	26,756	-	26,756	1.026
Los Angeles	1,784,935,173	20,872,961	6,019	20,866,942	1.169
Madera	17,519,870	192,358	-	192,358	1.098
Marin	90,109,074	1,023,884	-	1,023,884	1.136
Mariposa	2,759,253	28,849	-	28,849	1.046
Mendocino	13,274,534	154,116	-	154,116	1.161
Merced	29,273,305	321,328	-	321,328	1.098
Modoc	1,091,561	10,916	-	10,916	1.000
Mono	7,192,356	81,175	-	81,175	1.129
Monterey	77,658,672	852,315	-	852,315	1.098
Napa	45,932,605	508,225	176	508,050	1.106
Nevada	22,601,754	241,633	-	241,633	1.069
Orange	686,483,292	7,327,682	22,362	7,305,320	1.064
Placer	90,880,970	988,308	-	988,308	1.087
Plumas	4,987,817	54,333	-	54,333	1.089
Riverside	335,063,073	3,968,369	27,757	3,940,612	1.176
Sacramento	191,504,329	2,210,173	-	2,210,173	1.154
San Benito	9,847,673	121,764	8,469	113,295	1.150
San Bernardino	272,961,181	3,152,177	41,351	3,110,826	1.140
San Diego	602,869,055	7,076,111	-	7,076,111	1.174
San Francisco	311,997,808	3,699,688	-	3,699,688	1.186
San Joaquin	92,350,337	1,052,482	-	1,052,482	1.140
San Luis Obispo	64,087,658	701,418	-	701,418	1.094
San Mateo	268,082,278	2,993,781	-	2,993,781	1.117
Santa Barbara	95,395,651	1,023,867	964	1,022,903	1.072
Santa Clara	578,926,822	7,052,275	-	7,052,275	1.218
Santa Cruz	52,456,703	581,575	-	581,575	1.109
Shasta	21,414,578	236,816	2,146	234,669	1.096
Sierra	631,981	6,320	-	6,320	1.000
Siskiyou	5,493,727	57,625	-	57,625	1.049
Solano	62,221,028	736,293	-	736,293	1.183
Sonoma	103,145,042	1,176,310	-	1,176,310	1.140
Stanislaus	57,719,873	636,306	-	636,306	1.102
Sutter	11,253,313	124,281	-	124,281	1.104
Tehama	6,917,251	72,634	-	72,634	1.050
Trinity	1,931,588	20,106	-	20,106	1.041
Tulare	42,057,303	459,824	93	459,730	1.093
Tuolumne	8,423,650	90,928	-	90,928	1.079
Ventura	153,520,780	1,701,022	2,326	1,698,696	1.106
Yolo	32,252,908	367,854	-	367,854	1.141
Yuba	7,407,867	82,325	-	82,325	1.111
TOTAL	\$ 7,189,038,702	\$ 83,132,562	\$ 112,555	\$ 83,020,007	1.155 %

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.