

Memorandum

To: Honorable Sally J. Lieber, Chair
Honorable Ted Gaines, Vice Chair
Honorable Antonio Vazquez, Third District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Date: July 22, 2026

From: Ted M. Angelo, Chief
Legislative, Research, and Statistics Division

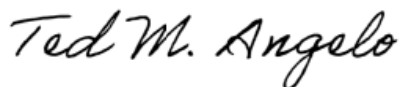
Subject: **Private Railroad Car Tax Rate**

The State Board of Equalization has set the Private Railroad Car Tax rate at 1.157% for fiscal year 2026-27. This rate will be applied when calculating tax assessments for private railroad cars for the fiscal year 2026-27.

The attached table shows the detailed computation of the average tax rate. The average tax rate is calculated based on comparing the total net taxable assessed values and total levies for property across all 58 counties in California for the previous fiscal year ([Revenue and Taxation Code section 11403](#)).

Recommended by:

Approved:



/s/ Yvette M. Stowers

Ted M. Angelo
Chief

Yvette M. Stowers
Executive Director

TA:hn

Attachment

cc: Mr. Douglas Winslow
Mr. Matt Cox
Mr. Juan Flores
Mr. Cody Petterson
Mr. Hasib Emran
Ms. Yvette M. Stowers
Mr. David Yeung
Mr. Jack McCool
Ms. Catherine Taylor

**COMPUTATION OF THE TAX RATE APPLICABLE TO
2026-27 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	\$ 441,435,394	\$ 5,431,234	\$ -	\$ 5,431,234	1.230 %
Alpine	1,027,652	10,588	-	10,588	1.030
Amador	7,533,355	76,225	-	76,225	1.012
Butte	31,688,331	361,510	258	361,252	1.140
Calaveras	10,866,123	115,323	-	115,323	1.061
Colusa	5,551,911	62,320	-	62,320	1.122
Contra Costa	294,816,106	3,399,459	760	3,398,699	1.153
Del Norte	2,854,971	30,073	-	30,073	1.053
El Dorado	47,989,241	513,970	-	513,970	1.071
Fresno	123,296,853	1,505,882	-	1,505,882	1.221
Glenn	4,670,597	51,451	-	51,451	1.102
Humboldt	18,948,402	212,104	-	212,104	1.119
Imperial	16,895,347	197,512	-	197,512	1.169
Inyo	6,261,986	69,402	-	69,402	1.108
Kern	120,795,510	1,514,210	-	1,514,210	1.254
Kings	16,861,663	181,787	-	181,787	1.078
Lake	10,446,619	115,638	-	115,638	1.107
Lassen	2,957,651	30,233	-	30,233	1.022
Los Angeles	2,205,838,409	26,103,918	7,197	26,096,721	1.183
Madera	23,132,318	257,980	-	257,980	1.115
Marin	111,166,394	1,272,765	-	1,272,765	1.145
Mariposa	3,415,868	35,425	-	35,425	1.037
Mendocino	15,959,475	185,148	-	185,148	1.160
Merced	37,666,292	413,298	-	413,298	1.097
Modoc	1,272,189	12,722	-	12,722	1.000
Mono	9,505,099	106,929	-	106,929	1.125
Monterey	98,082,853	1,110,404	-	1,110,404	1.132
Napa	58,135,444	648,978	795	648,183	1.115
Nevada	28,828,458	303,340	-	303,340	1.052
Orange	860,925,605	9,203,201	28,533	9,174,668	1.066
Placer	119,306,196	1,264,993	-	1,264,993	1.060
Plumas	6,866,154	72,983	-	72,983	1.063
Riverside	457,929,483	5,368,611	33,944	5,334,667	1.165
Sacramento	246,126,494	2,833,684	-	2,833,684	1.151
San Benito	14,399,897	173,501	11,221	162,281	1.127
San Bernardino	372,491,618	4,274,124	55,315	4,218,809	1.133
San Diego	773,964,372	9,190,436	-	9,190,436	1.187
San Francisco	357,842,539	4,231,167	-	4,231,167	1.182
San Joaquin	127,136,125	1,442,600	-	1,442,600	1.135
San Luis Obispo	79,153,997	868,687	-	868,687	1.097
San Mateo	344,302,286	3,867,591	-	3,867,591	1.123
Santa Barbara	120,279,401	1,289,556	876	1,288,680	1.071
Santa Clara	728,691,745	8,784,282	-	8,784,282	1.205
Santa Cruz	65,174,533	741,457	-	741,457	1.138
Shasta	26,949,166	298,177	2,504	295,673	1.097
Sierra	752,062	7,521	-	7,521	1.000
Siskiyou	6,907,011	71,923	-	71,923	1.041
Solano	77,737,372	905,732	-	905,732	1.165
Sonoma	129,325,504	1,482,351	-	1,482,351	1.146
Stanislaus	73,295,212	827,846	-	827,846	1.129
Sutter	14,366,184	156,135	-	156,135	1.087
Tehama	8,502,780	89,713	-	89,713	1.055
Trinity	2,376,065	24,427	-	24,427	1.028
Tulare	55,195,868	608,929	61	608,868	1.103
Tuolumne	10,325,063	110,356	-	110,356	1.069
Ventura	190,195,164	2,128,980	4,199	2,124,780	1.117
Yolo	40,700,365	452,987	-	452,987	1.113
Yuba	10,544,806	114,868	-	114,868	1.089
TOTAL	\$ 9,079,663,578	\$ 105,216,643	\$ 145,662	\$ 105,070,981	1.157 %

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.