



STATE BOARD OF EQUALIZATION

OFFICE OF EXECUTIVE DIRECTOR, YVETTE M. STOWERS

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Executive Director

November 1, 2022

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2023 Calendar for the Assessment and Collection of Private Railroad Car Tax:

February 1	State-Assessed Properties Division staff (Staff) sends <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees.
February 22	The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2023-24 taxable values of private railroad cars at the oral hearing. In lieu of oral presentations, assessees can submit written presentations to the Chief of Board Proceedings by February 22.
May 1	Last day for assessees to file <i>Annual Report of Private Railroad Cars</i> .
Month of June	Staff is available to discuss taxable values and supporting data with private railroad car assessees.
July 31	Last day for Executive Director to adopt Private Railroad Car tax rate. (The Board delegated this to BOE's Executive Director on October 29, 2013.)
On or Before August 1	<ol style="list-style-type: none"> 1. The Board adopts the Private Railroad Car Assessment Roll. 2. Staff mails Notices of Assessment and Taxes Levied, and copies of working papers.
September 20	Last day to file a petition for reassessment and/or abatement of penalty.
On or Before October 15	Staff mails Tax Bills.

December 10 Last day to pay private railroad car tax without incurring a penalty and interest.

On or Before The Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2024 is the final date for Board decisions on 2023 petitions.
January 31, 2024

Sincerely,

/s/ Yvette Stowers

Yvette M. Stowers
Executive Director

YS:cpt