

**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

**Table 17B**  
**Property Taxes**

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

<b>Assessment year</b>	<b>Average number of cars</b>	<b>Assessed value a/</b>	<b>Average assessed value per car a/</b>	<b>Tax rate per \$100 assessed value b/</b>	<b>Amount of tax c/</b>
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

## **Table 17B**

### **Property Taxes**

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

##### **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.