

Memorandum

Date: June 30, 2020

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

From: Mark Durham, Chief
Legislative, Research & Statistics Division

Subject: **PRIVATE RAILROAD CAR TAX RATE
JULY 2020 – BOARD MEETING**

The attached table shows the 2019-20 average tax rate applicable to 2020-21 private railroad car tax assessments. The average rate of taxation throughout the state for 2019-20 was 1.154 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 2020-21 private railroad car tax of 1.154 percent.

MD:hn

Attachment

cc: (All with attachment)
Mr. David Yeung
Mr. Henry Nanjo

Recommendation by:

/s/ Mark Durham

Mark Durham, Chief
Legislative, Research & Statistics Division

Approved:

/s/ Brenda Fleming

Brenda Fleming,
Executive Director

Item K3b
7/22/20

**COMPUTATION OF THE TAX RATE APPLICABLE TO
2020-21 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	\$ 312,052,253	\$ 3,900,261	\$ -	\$ 3,900,261	1.250 %
Alpine	779,651	8,055	-	8,055	1.033
Amador	5,545,050	56,291	-	56,291	1.015
Butte	24,416,880	271,694	142	271,552	1.112
Calaveras	7,628,755	85,080	-	85,080	1.115
Colusa	4,288,510	47,181	-	47,181	1.100
Contra Costa	217,984,648	2,553,096	754	2,552,342	1.171
Del Norte	1,945,861	20,456	-	20,456	1.051
El Dorado	34,849,149	373,656	-	373,656	1.072
Fresno	86,142,442	1,030,665	-	1,030,665	1.196
Glenn	3,632,480	40,231	-	40,231	1.108
Humboldt	14,475,120	158,535	-	158,535	1.095
Imperial	12,797,657	154,632	-	154,632	1.208
Inyo	4,765,047	50,290	-	50,290	1.055
Kern	93,099,719	1,164,248	-	1,164,248	1.251
Kings	11,715,387	128,404	-	128,404	1.096
Lake	7,551,255	84,783	-	84,783	1.123
Lassen	2,450,936	25,199	-	25,199	1.028
Los Angeles	1,620,830,758	18,977,518	4,444	18,973,074	1.171
Madera	15,705,857	176,123	-	176,123	1.121
Marin	82,783,771	943,979	-	943,979	1.140
Mariposa	2,531,217	26,252	-	26,252	1.037
Mendocino	12,456,043	140,816	-	140,816	1.131
Merced	26,293,084	289,637	-	289,637	1.102
Modoc	1,027,434	10,274	-	10,274	1.000
Mono	6,501,831	73,414	-	73,414	1.129
Monterey	71,878,012	792,065	-	792,065	1.102
Napa	42,098,533	466,863	546	466,317	1.108
Nevada	20,448,091	219,869	-	219,869	1.075
Orange	630,269,740	6,743,189	34,275	6,708,914	1.064
Placer	81,482,949	894,880	-	894,880	1.098
Plumas	4,490,785	49,743	-	49,743	1.108
Riverside	299,575,397	3,519,425	25,720	3,493,705	1.166
Sacramento	171,686,888	1,983,495	-	1,983,495	1.155
San Benito	9,240,456	112,797	7,513	105,284	1.139
San Bernardino	242,746,330	2,804,333	40,490	2,763,843	1.139
San Diego	552,777,761	6,447,145	-	6,447,145	1.166
San Francisco	279,085,290	3,292,302	-	3,292,302	1.180
San Joaquin	80,557,041	919,191	-	919,191	1.141
San Luis Obispo	59,272,849	651,909	-	651,909	1.100
San Mateo	238,479,069	2,671,884	-	2,671,884	1.120
Santa Barbara	87,526,650	940,420	857	939,564	1.073
Santa Clara	517,690,838	6,264,159	-	6,264,159	1.210
Santa Cruz	48,382,546	533,142	-	533,142	1.102
Shasta	19,292,495	214,599	2,045	212,554	1.102
Sierra	602,954	6,039	-	6,039	1.002
Siskiyou	5,108,270	53,876	-	53,876	1.055
Solano	57,627,435	680,256	-	680,256	1.180
Sonoma	95,131,825	1,101,657	-	1,101,657	1.158
Stanislaus	52,531,917	581,166	-	581,166	1.106
Sutter	10,363,550	113,464	-	113,464	1.095
Tehama	6,131,948	65,604	-	65,604	1.070
Trinity	1,735,173	17,939	-	17,939	1.034
Tulare	37,888,251	421,155	64	421,091	1.111
Tuolumne	7,805,818	83,710	-	83,710	1.072
Ventura	142,162,266	1,567,723	1,689	1,566,034	1.102
Yolo	29,395,025	319,870	-	319,870	1.088
Yuba	6,384,221	71,221	-	71,221	1.116
TOTAL	\$ 6,524,101,170	\$ 75,395,863	\$ 118,540	\$ 75,277,323	1.154 %

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.