

2021

Recommendation for Assessment of Private Railroad Cars



CALIFORNIA STATE BOARD OF EQUALIZATION

BOARD MEMBERS

TED GAINES
First District
Sacramento

MALIA M. COHEN
Second District
San Francisco

ANTONIO VAZQUEZ
Third District
Santa Monica

MIKE SCHAEFER
Fourth District
San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director



Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2021 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law. These properties are assessed at 58.79 percent of the full value to comply with the requirements of Federal law, i.e., the Railroad Revitalization and Regulatory Reform Act (4-R Act). This report reflects the following for each company:

- Company Number
- Assessed Value
- Company Name
- Penalties (when applicable)
- Equivalent Number of Cars
- Total Assessed Value
- Full Value
- Estimated Amount of Taxes

The average rate of general property taxation in California applicable to fiscal year 2021-2022 private railroad car assessments is 1.156 percent. This is the tax rate specified by Revenue & Taxation Code section 11401. The total assessed values and taxes for the prior four years as approved by the Board are compared to the 2021 recommendations below.

Year	Equivalent Number of Cars	Total Full Value Per R&T Code Section 11292	Total Assessed Value	Tax Rate	Amount of Tax
2017	30,492	\$ 1,315,868,494	\$ 844,560,142 ¹	1.141	\$ 9,636,431
2018	32,363	1,424,786,404	865,473,228 ²	1.149	9,944,287
2019	34,031	1,504,562,849	915,676,949 ³	1.151	10,540,684
2020	33,229	1,505,055,257	900,012,319 ⁴	1.154	10,386,142
2021	30,530	\$ 1,371,387,706	\$ 806,238,832 ⁵	1.156	\$ 9,321,217

¹ Represents 64.17 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties

² Represents 60.73 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties

³ Represents 60.86 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties

⁴ Represents 59.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties

⁵ Represents 58.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
0500	Honeywell International, Inc.	4.79	129,866	76,348				76,348	882.59
0519	Crystal Car Line, Inc.	62.70	876,208	515,123				515,123	5,954.82
0522	Chicago Freight Car Leasing Company	341.10	13,283,273	7,809,236				7,809,236	90,274.77
0529	Eastman Chemical Company, Inc.	10.16	341,973	201,046				201,046	2,324.09
0534	GATX Corp.	2,161.02	88,658,862	52,122,545				52,122,545	602,536.62
0539	PCS Phosphate Company, Inc.	4.49	104,599	61,494				61,494	710.87
0544	Delta Tank Line Co.	3.51	70,383	41,378				41,378	478.33
0546	Celtran, Inc.	2.08	28,138	16,542				16,542	191.23
0547	Occidental Chemical Corporation	114.90	2,528,922	1,486,753				1,486,753	17,186.87
0557	Halliburton Energy Services, Inc.	4.47	274,386	161,312	16,131			177,443	2,051.24
0571	Granite Rock Company	102.00	773,772	454,901				454,901	5,258.65
0591	Walter Haffner Company	17.29	405,527	238,409				238,409	2,756.01
0596	Mosaic Global Sales, LLC.	5.86	191,282	112,455				112,455	1,299.98
0599	ADM Transportation Company	330.56	5,495,066	3,230,549				3,230,549	37,345.15
0605	Shell Oil Company	13.09	948,475	557,608				557,608	6,445.95
0611	Kennecott Utah Copper, LLC	6.31	65,119	38,283				38,283	442.56
0616	Air Products And Chemicals, Inc.	3.37	641,510	377,144				377,144	4,359.78
0618	TTX Company	10,156.31	441,640,030	259,640,174				259,640,174	3,001,440.41
0620	Union Tank Car Company	1,967.58	77,084,104	45,317,745				45,317,745	523,873.13
0626	The Boeing Company	1.00	25,856	15,201				15,201	175.72
0633	GATX Rail Canada Corporation	36.58	1,081,218	635,648				635,648	7,348.09
0634	Phillips 66 Company	74.78	6,012,686	3,534,858				3,534,858	40,862.96
0635	Union Carbide Corporation Subs. Dow Che	80.86	997,143	586,220				586,220	6,776.71
0640	PPG Industries, Inc.	0.40	10,252	6,027				6,027	69.67
0641	The Dow Chemical Company	201.06	10,473,713	6,157,496				6,157,496	71,180.65
0645	Arkema, Inc.	4.35	99,928	58,748				58,748	679.12
0660	J. M. Huber Corporation	0.47	7,364	4,329				4,329	50.05
0665	Air Liquide Industrial U.S. LP	12.75	2,107,970	1,239,276				1,239,276	14,326.03
0670	Greenbrier Management Services, LLC	407.27	38,046,444	22,367,504				22,367,504	258,568.35
0690	Genesis Alkali Wyoming, LP.	9.89	240,525	141,405				141,405	1,634.64
0693	Shintech, Inc.	43.37	639,246	375,813				375,813	4,344.40
5709	BASF Corporation	37.06	1,894,878	1,113,999				1,113,999	12,877.83
5711	INEOS USA, LLC.	298.96	12,976,359	7,628,801				7,628,801	88,188.94
5717	GLNX Corporation	41.70	400,070	235,201				235,201	2,718.93

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
5728	Axiall, LLC	19.75	359,228	211,190				211,190	2,441.36
5734	Exxon Mobil Corporation	175.15	5,605,010	3,295,185				3,295,185	38,092.34
5742	Equistar Chemicals, LP	117.92	5,857,687	3,443,734				3,443,734	39,809.57
5752	California Railcar Corporation	1.02	51,000	29,983			7,496	37,479	433.26
5767	Chevron USA, Inc.	461.34	21,209,184	12,468,879				12,468,879	144,140.24
5771	MRXX Corporation	1.14	10,706	6,294				6,294	72.76
5785	Reagent Chemical & Research, Inc.	32.18	1,276,291	750,331				750,331	8,673.83
5787	Trinity Industries Leasing Company	2,979.78	188,182,842	110,632,693				110,632,693	1,278,913.93
5790	Avient Corporation	33.36	294,702	173,255				173,255	2,002.83
5798	RGCX, LLC.	38.85	1,332,901	783,612				783,612	9,058.56
5826	Arrendadora Nacional De Carros De Ferroc	30.11	302,290	177,716				177,716	2,054.40
5834	Cargill, Inc.	443.72	10,225,723	6,011,703				6,011,703	69,495.28
5876	SGA Leasing Company	4.82	44,151	25,956				25,956	300.06
5878	Lone Star Industries, Inc.	1.09	15,675	9,215				9,215	106.53
5884	Formosa Transrail Corporation	92.89	3,310,127	1,946,024				1,946,024	22,496.03
5891	The Proctor & Gamble Manufacturing Cor	56.67	1,011,129	594,443				594,443	6,871.76
5898	Aeropres Corporation	3.60	290,110	170,556				170,556	1,971.62
5916	Procor Limited	620.95	33,495,963	19,692,277				19,692,277	227,642.72
5921	Nova Chemicals Inc.	65.17	2,125,520	1,249,593				1,249,593	14,445.30
5927	Mitsui Rail Capital, LLC	89.54	7,501,619	4,410,202				4,410,202	50,981.93
5933	Tate & Lyle Ingredients Americas, LLC.	31.20	691,703	406,652				406,652	4,700.90
5939	Ag Processing, Inc a Cooperative.	32.12	1,806,461	1,062,018				1,062,018	12,276.93
5946	Cryo-Trans, Inc.	314.53	50,463,262	29,667,352				29,667,352	342,954.59
5959	Ravago Americas LLC	1.64	26,722	15,710				15,710	181.61
5971	Inspiration Holdings, Inc.	2.97	28,069	16,502				16,502	190.76
5975	Excel Railcar Corporation	0.83	9,195	5,406				5,406	62.49
5982	Residual Based Finance Corporation	18.00	106,587	62,662				62,662	724.38
5985	S. M. Brooks Freight	2.02	24,206	14,231				14,231	164.51
5986	J. R. Simplot Company	48.56	1,252,806	736,525				736,525	8,514.22
5995	AAk USA K1, LLC	0.20	10,000	5,879			1,470	7,349	84.95
6014	Citicorp Railmark, Inc.	10.94	134,575	79,117				79,117	914.59
6023	AMG Resources Corporation	10.90	59,727	35,114				35,114	405.91
6041	Searles Valley Minerals	817.61	11,367,466	6,682,933				6,682,933	77,254.71
6055	Structural Metals, Inc.	48.20	1,810,848	1,064,598				1,064,598	12,306.75

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
6065	Nashtex Leasing, Inc.	2.27	28,032	16,480				16,480	190.51
6073	Evonik Corporation	0.59	10,219	6,008				6,008	69.45
6084	Cemex, Inc.	464.82	7,106,426	4,177,868				4,177,868	48,296.15
6087	The Andersons, Inc.	200.42	4,525,054	2,660,279				2,660,279	30,752.83
6093	Consolidated Grain & Barge, Inc.	0.88	36,796	21,632				21,632	250.07
6095	Herzog Railroad Services, Inc.	1.63	8,282	4,869				4,869	56.29
6099	VTG Rail, Inc.	124.80	3,711,314	2,181,882				2,181,882	25,222.55
6103	Linde Engineering North America	14.43	1,395,713	820,540				820,540	9,485.44
6109	ECDC Environmental, L.C.	148.91	604,633	355,464				355,464	4,109.16
6113	CTS Cement Manufacturing Corporation	1.01	81,608	47,977				47,977	554.62
6114	The David J. Joseph Company	53.11	505,780	297,348				297,348	3,437.34
6118	Helm-Pacific Leasing	40.19	372,324	218,889				218,889	2,530.36
6121	Covia Rail, LLC	18.40	996,710	585,966				585,966	6,773.76
6128	Loram Technologies Inc	2.36	349,957	205,740				205,740	2,378.35
6133	Safety-Kleen Systems, Inc.	19.45	1,753,184	1,030,697				1,030,697	11,914.86
6134	Solvay Chemicals, Inc.	31.01	887,413	521,710				521,710	6,030.97
6142	Schlumberger Technology Corporation	0.98	52,406	30,809				30,809	356.16
6156	Compass Minerals America Inc.	22.91	1,395,865	820,629				820,629	9,486.47
6159	Progress Rail Services Corporation	82.27	3,189,369	1,875,030				1,875,030	21,675.35
6185	Kemira Water Solutions, Inc.	25.56	708,068	416,273				416,273	4,812.12
6186	Wells Fargo Rail Corporation	1,236.73	41,324,915	24,294,918				24,294,918	280,849.25
6188	Nevada Cement Company LLC.	5.54	49,860	29,313		2,931		32,244	372.74
6192	Dana Railcare	1.55	28,018	16,472				16,472	190.41
6214	Rampart Range Corporation	1.39	15,507	9,117				9,117	105.39
6220	Atel Leasing Corporation	3.08	24,212	14,234				14,234	164.55
6223	CarMath, Inc.	34.49	213,865	125,731				125,731	1,453.45
6237	Dow Chemical Canada, Inc.	15.67	231,140	135,887				135,887	1,570.86
6244	Incobrasa Industries, Ltd.	0.19	8,410	4,944				4,944	57.16
6245	RTEX Railcar Leasing and Sales, LLC	0.39	15,600	9,171			2,293	11,464	132.53
6249	South Dakota Soybean Processors LLC	15.38	449,807	264,442				264,442	3,056.94
6256	Factor Gas Liquids, Inc.	1.60	152,000	89,361				89,361	1,033.01
6260	The CIT Group/Equipment Financing, Inc.	1,482.71	87,907,915	51,681,063				51,681,063	597,433.09
6265	Westlake Chemical Corporation	39.49	2,046,495	1,203,134				1,203,134	13,908.23
6269	Trical, Inc.	3.77	18,914	11,120				11,120	128.54

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
6283	Southwest Rail Industries, Inc.	75.52	1,648,124	968,932				968,932	11,200.86
6285	Bunge North America, Inc.	57.43	2,283,015	1,342,185				1,342,185	15,515.65
6286	Cenex Harvest States Cooperative	36.98	1,703,553	1,001,519				1,001,519	11,577.56
6290	Trinity Chemical Leasing L.L.C.	142.78	6,248,423	3,673,448				3,673,448	42,465.06
6298	Infineum USA, L.P.	1.17	45,956	27,018				27,018	312.32
6303	MHF Services	3.67	36,480	21,447				21,447	247.92
6309	Messer, LLC	9.11	2,403,710	1,413,141				1,413,141	16,335.91
6315	Midwest Railcar Corporation	252.35	9,807,682	5,765,936				5,765,936	66,654.22
6319	INEOS Pigments USA Inc.	8.58	136,774	80,409				80,409	929.53
6336	Chevron Phillips Chemical Company, LP	128.77	6,109,609	3,591,839				3,591,839	41,521.66
6340	Chevron Oronite Company, LLC	49.57	1,090,738	641,245				641,245	7,412.79
6344	PCS Sales (USA), Inc.	14.01	871,394	512,293				512,293	5,922.10
6347	C. K. Industries, Inc.	10.37	131,502	77,310				77,310	893.70
6348	Hexion Inc.	0.63	7,952	4,675				4,675	54.04
6355	Pol-tex International, Division of Poly-Amc	0.86	27,013	15,881				15,881	183.58
6364	Tropicana Transportation Corp.	10.17	470,068	276,353				276,353	3,194.64
6367	Southern Rail Associates	18.59	144,723	85,083				85,083	983.56
6370	RRM Properties Ltd.	5.42	63,983	37,616				37,616	434.84
6371	H. J. Baker Logistics, LLC (FKA Sulcom, I	9.02	187,102	109,997				109,997	1,271.57
6373	Kraton Chemical LLC	3.48	74,096	43,561				43,561	503.57
6378	Edman Corporation	4.81	40,678	23,915				23,915	276.45
6386	United States Steel Corporation	10.36	23,362	13,735				13,735	158.77
6391	Minnesota Soybean Processors	24.54	504,125	296,375				296,375	3,426.10
6392	Coffeyville Resources Nitrogen Fertilizers,	9.14	196,318	115,415				115,415	1,334.20
6403	Infinity Rail, LLC	6.28	25,291	14,869				14,869	171.88
6404	Omaha Track, Inc.	4.89	15,291	8,990				8,990	103.92
6406	Mexicana De Cobre S.A. de C. V.	1.37	11,211	6,591	659			7,250	83.81
6412	Lane Forest Products, Inc.	20.52	650,710	382,552				382,552	4,422.31
6416	Innophos Inc.	2.96	189,976	111,687				111,687	1,291.10
6420	CanAm Minerals, Inc.	9.06	37,989	22,334				22,334	258.18
6426	Redstreak, LLC	2.62	16,493	9,696				9,696	112.09
6430	INEOS Styrolution America LLC	26.19	687,042	403,912				403,912	4,669.22
6437	Erco Worldwide (USA) Inc.	3.61	239,152	140,597				140,597	1,625.31
6441	Equilibrium Catalyst Inc.	1.71	20,946	12,314				12,314	142.35

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
6445	Calpac, LLC	8.14	501,571	294,874				294,874	3,408.74
6447	Everest Railcar Services, Inc.	8.67	66,381	39,025				39,025	451.13
6449	TMS International, LLC.	3.01	93,855	55,177				55,177	637.85
6450	Midwest Ethanol Transport, LLC.	13.50	496,787	292,061				292,061	3,376.23
6456	Ineos ABS (USA), LLC.	4.63	31,285	18,392				18,392	212.62
6457	Pinnacle Polymers, LLC.	17.16	328,700	193,243				193,243	2,233.89
6458	Energysolutions, LLC	1.06	35,478	20,858				20,858	241.11
6476	Foremark Performance Chemicals	3.59	91,017	53,509				53,509	618.56
6477	J & J Railcar Leasing LLC	0.58	38,535	22,655				22,655	261.89
6481	Badger State Ethanol LLC	2.10	64,911	38,161				38,161	441.14
6483	KDL Transportation, LLC	1.35	9,596	5,641				5,641	65.22
6484	Univar Canada Ltd.	6.48	94,472	55,540				55,540	642.04
6486	Americas Styrenics LLC	65.71	757,091	445,094				445,094	5,145.28
6494	American Railcar Industries, Inc.	237.39	17,568,075	10,328,271				10,328,271	119,394.82
6496	Atel Equipment Services	13.10	124,821	73,382				73,382	848.30
6497	Browner Turnout Company	3.31	25,392	14,928				14,928	172.57
6498	Wacker Chemical Corporation	2.41	91,486	53,785				53,785	621.75
6507	Vulcan Materials Company	71.19	3,938,444	2,315,411				2,315,411	26,766.15
6516	Taminco US, Inc.	0.81	9,215	5,417				5,417	62.63
6526	Reichhold LLC2	1.62	22,857	13,438				13,438	155.34
6528	Infinity Transportation, LLC	168.31	1,786,417	1,050,235				1,050,235	12,140.71
6529	Trinseo LLC	9.40	239,133	140,586				140,586	1,625.18
6531	SMBC Rail Services, L.L.C.	669.99	30,770,589	18,090,029				18,090,029	209,120.74
6535	DAK Americas LLC	48.19	2,146,816	1,262,113				1,262,113	14,590.03
6539	Braskem America, Inc.	9.42	117,929	69,330				69,330	801.46
6545	Olin Chlor Alkali Logistics	49.59	4,568,628	2,685,896				2,685,896	31,048.96
6549	Valero Terminaling and Distribution Comp	38.29	4,070,916	2,393,292				2,393,292	27,666.45
6550	M-I LLC	0.96	11,210	6,590				6,590	76.18
6551	Siemens Mobility, Inc	1.93	140,770	82,759				82,759	956.69
6552	Infinity transportation 2020-1, LLC	173.21	6,133,860	3,606,096				3,606,096	41,686.47
6555	KBX Rail, LLC.	60.19	867,180	509,815				509,815	5,893.46
6562	CMF Leasing Inc.	8.90	356,000	209,292			52,323	261,615	3,024.27
6563	Agrothrive, Inc.	1.13	16,547	9,728	973			10,701	123.70
6564	Cedar Grove Logistics LLC	15.61	602,858	354,420				354,420	4,097.10

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
6565	NGL Crude Transportation, LLC	24.40	2,608,848	1,533,742				1,533,742	17,730.05
6567	Siouxland Ethanol LLC	9.60	948,874	557,843				557,843	6,448.67
6569	Eco Services Operations Corporation	2.70	22,712	13,352				13,352	154.35
6570	Solvay Fluorides, LLC	0.70	107,539	63,222				63,222	730.85
6573	PeroxyChem LLC	3.88	161,047	94,680				94,680	1,094.50
6576	Standridge Color Corporation	2.57	31,092	18,279				18,279	211.31
6577	Big West Oil, LLC	0.67	60,877	35,790				35,790	413.73
6578	Husker Ag Marketing, Inc.	9.15	864,465	508,219				508,219	5,875.01
6579	Zeeland Freight Services, LLC.	26.64	3,164,486	1,860,401				1,860,401	21,506.24
6581	Plains Marketing, L.P.	0.65	85,521	50,278				50,278	581.21
6582	PBF Holding Company, LLC.	5.24	544,488	320,104				320,104	3,700.41
6583	The Chemours Company FC, LLC.	23.21	475,596	279,603				279,603	3,232.21
6585	Nachurs Alpine Solutions, Inc	0.52	45,518	26,760				26,760	309.35
6586	Gavilon Global Ag Holdings, LLC	1.68	20,563	12,089				12,089	139.75
6587	Lion Oil Trading and Transportation, LLC.	0.23	25,096	14,754				14,754	170.56
6589	Creative Railcar Marketing Services II, LLC	3.72	12,406	7,293		729		8,022	92.74
6590	Blue Cube Operations, LLC.	21.22	451,349	265,348				265,348	3,067.42
6592	Reg Marketing and Logistics Group LLC	2.22	267,337	157,167				157,167	1,816.86
6593	American Iron & Metal Company, Inc.	51.31	4,222,351	2,482,320				2,482,320	28,695.62
6596	Ardent Mills, LLC.	4.76	71,238	41,881				41,881	484.14
6597	United Liquid Gas Company	4.07	537,118	315,772				315,772	3,650.32
6600	JBS USA Food Company	4.97	85,031	49,990				49,990	577.88
6602	E D & F Man Liquids Products LLC	2.17	213,059	125,257				125,257	1,447.98
6606	A-F Acquisitions, LLC	1.00	41,000	24,104		2,410		26,514	306.50
6607	PNC Equipment Finance, LLC	81.46	4,683,466	2,753,410				2,753,410	31,829.42
6610	The Instar Group, LLC.	51.33	2,753,394	1,618,720				1,618,720	18,712.41
6613	Edwards & Haney Cottonseed, LP	19.38	1,983,388	1,166,034				1,166,034	13,479.35
6615	Boral Resources, LLC.	8.01	453,887	266,840				266,840	3,084.67
6616	Heartland Rail	28.68	1,831,304	1,076,624				1,076,624	12,445.77
6617	Sasol Chemicals (USA) LLC	24.25	1,871,227	1,100,094				1,100,094	12,717.09
6618	Imerys Clays Inc.	0.57	10,642	6,256				6,256	72.32
6621	Stonebriar Commercial Finance	8.18	71,452	42,007				42,007	485.60
6623	Iowa Fertilizer Company	6.90	619,213	364,035				364,035	4,208.25
6624	Runyon Industries, Inc.	1.47	10,590	6,226				6,226	71.97

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2021

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.79%	Penalties			Total Assessed Value	Amount of Tax @ 1.156%
					Late Filing	Failure to File	Willful Failure to File		
6626	Riverside Rail LLC	1.84	128,940	75,804				75,804	876.29
6627	Enrail Partnership LP	1.44	175,104	102,944				102,944	1,190.03
6629	MUL Railcars, Inc	96.96	9,441,708	5,550,780				5,550,780	64,167.02
6632	Pencco, Inc.	1.69	84,877	49,899				49,899	576.83
6633	Zekelman Freight LLC	2.71	7,995	4,700				4,700	54.34
6634	Imerys Perlite USA.	1.66	116,492	68,486				68,486	791.69
6636	SA RECYCLING LLC	26.93	526,670	309,629				309,629	3,579.31
6637	Corteva Agriscience	3.15	126,000	74,075		7,408		81,483	941.95
Total Recommended Assessed Values		30,530.20	1,371,387,706	806,238,832	17,763	13,478	63,582	806,333,655	9,321,217.11

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2021

Company Name	Company Number	Company Name	Company Number
AAk USA K1, LLC	5995	Cenex Harvest States Cooperative	6286
ADM Transportation Company	0599	Chevron Oronite Company, LLC	6340
Aeropres Corporation	5898	Chevron Phillips Chemical Company, LP	6336
A-F Acquisitions, LLC	6606	Chevron USA, Inc.	5767
Ag Processing, Inc a Cooperative.	5939	Chicago Freight Car Leasing Company	0522
Agrothrive, Inc.	6563	Citicorp Railmark, Inc.	6014
Air Liquide Industrial U.S. LP	0665	CMF Leasing Inc.	6562
Air Products And Chemicals, Inc.	0616	Coffeyville Resources Nitrogen Fertilizers, LLC	6392
American Iron & Metal Company, Inc.	6593	Compass Minerals America Inc.	6156
American Railcar Industries, Inc.	6494	Consolidated Grain & Barge, Inc.	6093
Americas Styrenics LLC	6486	Corteva Agriscience	6637
AMG Resources Corporation	6023	Covia Rail, LLC	6121
Ardent Mills, LLC.	6596	Creative Railcar Marketing Services II, LLC.	6589
Arkema, Inc.	0645	Cryo-Trans, Inc.	5946
Arrendadora Nacional De Carros De Ferrocarril, S.A. De C.V.	5826	Crystal Car Line, Inc.	0519
Atel Equipment Services	6496	CTS Cement Manufacturing Corporation	6113
Atel Leasing Corporation	6220	DAK Americas LLC	6535
Avient Corporation	5790	Dana Railcare	6192
Axiall, LLC	5728	Delta Tank Line Co.	0544
Badger State Ethanol LLC	6481	Dow Chemical Canada, Inc.	6237
BASF Corporation	5709	E D & F Man Liquids Products LLC	6602
Big West Oil, LLC	6577	Eastman Chemical Company, Inc.	0529
Blue Cube Operations, LLC.	6590	ECDC Environmental, L.C.	6109
Boral Resources, LLC.	6615	Eco Services Operations Corporation	6569
Braskem America, Inc.	6539	Edman Corporation	6378
Browner Turnout Company	6497	Edwards & Haney Cottonseed, LP	6613
Bunge North America, Inc.	6285	Energysolutions, LLC	6458
C. K. Industries, Inc.	6347	Enrail Partnership LP	6627
California Railcar Corporation	5752	Equilibrium Catalyst Inc.	6441
Calpac, LLC	6445	Equistar Chemicals, LP	5742
CanAm Minerals, Inc.	6420	Erco Worldwide (USA) Inc.	6437
Cargill, Inc.	5834	Everest Railcar Services, Inc.	6447
CarMath, Inc.	6223	Evonik Corporation	6073
Cedar Grove Logistics LLC	6564	Excel Railcar Corporation	5975
Celtran, Inc.	0546	Exxon Mobil Corporation	5734
Cemex, Inc.	6084	Factor Gas Liquids, Inc.	6256

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2021

Company Name	Company Number	Company Name	Company Number
Foremark Performance Chemicals	6476	KDL Transportation, LLC	6483
Formosa Transrail Corporation	5884	Kemira Water Solutions, Inc.	6185
GATX Corp.	0534	Kennecott Utah Copper, LLC	0611
GATX Rail Canada Corporation	0633	Kraton Chemical LLC	6373
Gavilon Global Ag Holdings, LLC	6586	Lane Forest Products, Inc.	6412
Genesis Alkali Wyoming, LP.	0690	Linde Engineering North America	6103
GLNX Corporation	5717	Lion Oil Trading and Transportation, LLC.	6587
Granite Rock Company	0571	Lone Star Industries, Inc.	5878
Greenbrier Management Services, LLC	0670	Loram Technologies Inc	6128
H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	6371	Messer, LLC	6309
Halliburton Energy Services, Inc.	0557	Mexicana De Cobre S.A. de C. V.	6406
Heartland Rail	6616	MHF Services	6303
Helm-Pacific Leasing	6118	M-I LLC	6550
Herzog Railroad Services, Inc.	6095	Midwest Ethanol Transport, LLC.	6450
Hexion Inc.	6348	Midwest Railcar Corporation	6315
Honeywell International, Inc.	0500	Minnesota Soybean Processors	6391
Husker Ag Marketing, Inc.	6578	Mitsui Rail Capital, LLC	5927
Imerys Clays Inc.	6618	Mosaic Global Sales, LLC.	0596
Imerys Perlite USA.	6634	MRXX Corporation	5771
Incobrasa Industries, Ltd.	6244	MUL Railcars, Inc	6629
Ineos ABS (USA), LLC.	6456	Nachurs Alpine Solutions, Inc	6585
INEOS Pigments USA Inc.	6319	Nashtex Leasing, Inc.	6065
INEOS Styrolution America LLC	6430	Nevada Cement Company LLC.	6188
INEOS USA, LLC.	5711	NGL Crude Transportation, LLC	6565
Infineum USA, L.P.	6298	Nova Chemicals Inc.	5921
Infinity Rail, LLC	6403	Occidental Chemical Corporation	0547
Infinity transportation 2020-1, LLC	6552	Olin Chlor Alkali Logistics	6545
Infinity Transportation, LLC	6528	Omaha Track, Inc.	6404
Innophos Inc.	6416	PBF Holding Company, LLC.	6582
Inspiration Holdings, Inc.	5971	PCS Phosphate Company, Inc.	0539
Iowa Fertilizer Company	6623	PCS Sales (USA), Inc.	6344
J & J Railcar Leasing LLC	6477	Pencco, Inc.	6632
J. M. Huber Corporation	0660	PeroxyChem LLC	6573
J. R. Simplot Company	5986	Phillips 66 Company	0634
JBS USA Food Company	6600	Pinnacle Polymers, LLC.	6457
KBX Rail, LLC.	6555	Plains Marketing, L.P.	6581

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2021

Company Name	Company Number	Company Name	Company Number
PNC Equipment Finance, LLC	6607	Structural Metals, Inc.	6055
Pol-tex International, Division of Poly-America	6355	Taminco US, Inc.	6516
PPG Industries, Inc.	0640	Tate & Lyle Ingredients Americas, LLC.	5933
Procor Limited	5916	The Andersons, Inc.	6087
Progress Rail Services Corporation	6159	The Boeing Company	0626
Rampart Range Corporation	6214	The Chemours Company FC, LLC.	6583
Ravago Americas LLC	5959	The CIT Group/Equipment Financing, Inc.	6260
Reagent Chemical & Research, Inc.	5785	The David J. Joseph Company	6114
Redstreak, LLC	6426	The Dow Chemical Company	0641
Reg Marketing and Logistics Group LLC	6592	The Instar Group, LLC.	6610
Reichhold LLC2	6526	The Proctor & Gamble Manufacturing Company	5891
Residual Based Finance Corporation	5982	TMS International, LLC.	6449
RGCX, LLC.	5798	Trical, Inc.	6269
Riverside Rail LLC	6626	Trinity Chemical Leasing L.L.C.	6290
RRM Properties Ltd.	6370	Trinity Industries Leasing Company	5787
RTEX Railcar Leasing and Sales, LLC	6245	Trinseo LLC	6529
Runyon Industries, Inc.	6624	Tropicana Transportation Corp.	6364
S. M. Brooks Freight	5985	TTX Company	0618
SA RECYCLING LLC	6636	Union Carbide Corporation Subs. Dow Chemical Co.	0635
Safety-Kleen Systems, Inc.	6133	Union Tank Car Company	0620
Sasol Chemicals (USA) LLC	6617	United Liquid Gas Company	6597
Schlumberger Technology Corporation	6142	United States Steel Corporation	6386
Searles Valley Minerals	6041	Univar Canada Ltd.	6484
SGA Leasing Company	5876	Valero Terminaling and Distribution Company	6549
Shell Oil Company	0605	VTG Rail, Inc.	6099
Shintech, Inc.	0693	Vulcan Materials Company	6507
Siemens Mobility, Inc	6551	Wacker Chemical Corporation	6498
Siouxland Ethanol LLC	6567	Walter Haffner Company	0591
SMBC Rail Services, L.L.C.	6531	Wells Fargo Rail Corporation	6186
Solvay Chemicals, Inc.	6134	Westlake Chemical Corporation	6265
Solvay Fluorides, LLC	6570	Zeeland Freight Services, LLC.	6579
South Dakota Soybean Processors LLC	6249	Zekelman Freight LLC	6633
Southern Rail Associates	6367		
Southwest Rail Industries, Inc.	6283		
Standridge Color Corporation	6576		
Stonebriar Commercial Finance	6621		