

Memorandum

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

Date : July 5, 2023

From : Ted Angelo, Division Chief
Legislative, Research & Statistics Division

Subject : **PRIVATE RAILROAD CAR TAX RATE
JULY 25, 2023**

The attached table shows the 2022-23 average tax rate applicable to 2023-24 private railroad car tax assessments. The average rate of taxation throughout the state for 2022-23 was 1.149 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 2023-24 private railroad car tax of 1.149 percent.

cc: Ms. Deborah Bautista-Zavala
Mr. Gary Gartner
Mr. Matt Cox
Mr. Cody Petterson
Mr. Hasib Emran
Mr. David Yeung
Mr. Jack McCool
Ms. Catherine Taylor

Recommended by:

Approved:

/s/ Ted Angelo

Ted Angelo
Legislative, Research & Statistics Division

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

TA:hn

Attachment

cc: Mr. David Yeung (all with attachment)
Mr. Henry Nanjo
Mr. Jack McCool

**COMPUTATION OF THE TAX RATE APPLICABLE TO
2023-24 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	\$ 377,434,144	\$ 4,691,361	\$ -	\$ 4,691,361	1.243 %
Alpine	883,248	9,100	-	9,100	1.030
Amador	6,461,149	65,515	-	65,515	1.014
Butte	26,773,199	299,119	153	298,966	1.117
Calaveras	9,061,135	98,913	-	98,913	1.092
Colusa	4,847,214	53,218	-	53,218	1.098
Contra Costa	255,075,663	2,966,766	746	2,966,020	1.163
Del Norte	2,362,538	24,459	-	24,459	1.035
El Dorado	41,104,787	438,114	-	438,114	1.066
Fresno	102,598,481	1,242,566	-	1,242,566	1.211
Glenn	4,316,150	47,174	-	47,174	1.093
Humboldt	16,276,709	181,458	-	181,458	1.115
Imperial	14,155,857	170,759	-	170,759	1.206
Inyo	5,607,644	59,735	-	59,735	1.065
Kern	108,221,014	1,339,665	-	1,339,665	1.238
Kings	12,969,334	140,307	-	140,307	1.082
Lake	9,068,300	101,170	-	101,170	1.116
Lassen	2,688,555	27,382	-	27,382	1.018
Los Angeles	1,910,622,355	22,171,651	5,867	22,165,785	1.160
Madera	18,818,489	206,668	-	206,668	1.098
Marin	96,045,394	1,085,624	-	1,085,624	1.130
Mariposa	2,945,500	30,532	-	30,532	1.037
Mendocino	13,909,025	162,068	-	162,068	1.165
Merced	31,938,378	346,026	-	346,026	1.083
Modoc	1,141,762	11,418	-	11,418	1.000
Mono	7,893,236	91,120	-	91,120	1.154
Monterey	84,105,853	923,553	-	923,553	1.098
Napa	49,192,621	542,306	670	541,636	1.101
Nevada	24,303,265	258,217	-	258,217	1.062
Orange	731,424,917	7,797,177	23,636	7,773,541	1.063
Placer	99,208,820	1,078,961	-	1,078,961	1.088
Plumas	5,228,225	57,482	-	57,482	1.099
Riverside	367,885,621	4,362,879	29,792	4,333,086	1.178
Sacramento	207,101,841	2,386,778	-	2,386,778	1.152
San Benito	11,719,416	142,029	9,372	132,657	1.132
San Bernardino	298,614,643	3,398,081	44,832	3,353,250	1.123
San Diego	653,622,058	7,629,898	-	7,629,898	1.167
San Francisco	328,530,494	3,884,047	-	3,884,047	1.182
San Joaquin	101,046,359	1,142,287	-	1,142,287	1.130
San Luis Obispo	68,121,446	739,026	-	739,026	1.085
San Mateo	290,422,705	3,219,962	-	3,219,962	1.109
Santa Barbara	103,190,771	1,108,301	876	1,107,425	1.073
Santa Clara	621,981,550	7,529,896	-	7,529,896	1.211
Santa Cruz	55,782,703	617,110	-	617,110	1.106
Shasta	23,075,975	253,571	2,168	251,403	1.089
Sierra	689,264	6,893	-	6,893	1.000
Siskiyou	5,864,494	61,360	-	61,360	1.046
Solano	66,675,794	786,538	-	786,538	1.180
Sonoma	109,916,855	1,244,936	-	1,244,936	1.133
Stanislaus	61,866,796	685,244	-	685,244	1.108
Sutter	12,026,229	132,137	-	132,137	1.099
Tehama	7,418,120	78,426	-	78,426	1.057
Trinity	2,060,151	21,480	-	21,480	1.043
Tulare	45,046,799	489,515	77	489,438	1.087
Tuolumne	8,999,732	97,023	-	97,023	1.078
Ventura	164,715,444	1,809,369	2,192	1,807,177	1.097
Yolo	34,609,777	384,126	-	384,126	1.110
Yuba	8,295,491	91,401	-	91,401	1.102
TOTAL	\$ 7,735,963,490	\$ 89,021,900	\$ 120,380	\$ 88,901,520	1.149 %

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.