

Memorandum

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

Date: July 29, 2025

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

Subject: **PRIVATE RAILROAD CAR TAX RATE**

The State Board of Equalization has set the private railroad car tax rate at 1.151 percent for fiscal year 2025-26. This rate will be applied in calculating tax assessments for private railroad cars for the fiscal year 2025-26.

The attached table shows the detailed computation of the average tax rate. Pursuant to the provisions of [Section 11403 of the Revenue and Taxation Code](#), the average tax rate is calculated based on comparing the total net taxable assessed values and total levies for property across all 58 counties in California for the previous fiscal year.

Recommended by:

Approved:



Ted M. Angelo
Chief

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

TA:hn

Attachment

cc: Mr. Matt Cox
Mr. Douglas Winslow
Mr. Juan Flores
Mr. Cody Petterson
Mr. Hasib Emran
Ms. Yvette M. Stowers
Ms. Lisa Renati
Mr. David Yeung
Mr. Jack McCool
Ms. Catherine Taylor

**COMPUTATION OF THE TAX RATE APPLICABLE TO
2025-26 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	\$ 424,031,674	\$ 5,172,139	\$ -	\$ 5,172,139	1.220	%
Alpine	965,068	9,943	-	9,943	1.030	
Amador	7,173,427	72,657	-	72,657	1.013	
Butte	29,800,591	331,900	221	331,679	1.113	
Calaveras	10,324,292	110,945	-	110,945	1.075	
Colusa	5,398,060	59,151	-	59,151	1.096	
Contra Costa	282,611,467	3,252,583	766	3,251,817	1.151	
Del Norte	2,699,073	27,982	-	27,982	1.037	
El Dorado	45,774,127	484,301	-	484,301	1.058	
Fresno	115,879,442	1,405,108	-	1,405,108	1.213	
Glenn	4,436,831	48,818	-	48,818	1.100	
Humboldt	18,201,430	198,959	-	198,959	1.093	
Imperial	16,193,798	189,644	-	189,644	1.171	
Inyo	6,261,138	65,736	-	65,736	1.050	
Kern	118,062,991	1,473,429	-	1,473,429	1.248	
Kings	16,151,986	172,866	-	172,866	1.070	
Lake	10,048,575	112,049	-	112,049	1.115	
Lassen	2,895,316	29,460	-	29,460	1.018	
Los Angeles	2,123,424,941	25,082,932	5,183	25,077,749	1.181	
Madera	21,757,027	244,073	-	244,073	1.122	
Marin	106,543,809	1,207,387	-	1,207,387	1.133	
Mariposa	3,270,911	33,734	-	33,734	1.031	
Mendocino	15,276,404	175,955	-	175,955	1.152	
Merced	36,019,606	386,830	-	386,830	1.074	
Modoc	1,235,395	12,354	-	12,354	1.000	
Mono	9,036,795	100,595	-	100,595	1.113	
Monterey	93,622,668	1,028,870	-	1,028,870	1.099	
Napa	55,765,176	615,471	776	614,695	1.102	
Nevada	27,479,253	289,046	-	289,046	1.052	
Orange	819,466,321	8,715,979	27,865	8,688,115	1.060	
Placer	112,438,900	1,200,892	-	1,200,892	1.068	
Plumas	6,053,929	66,295	-	66,295	1.095	
Riverside	430,594,768	5,049,045	32,352	5,016,692	1.165	
Sacramento	233,955,847	2,701,451	-	2,701,451	1.155	
San Benito	13,497,497	162,482	10,640	151,842	1.125	
San Bernardino	351,025,072	3,956,581	52,733	3,903,848	1.112	
San Diego	738,056,614	8,645,655	-	8,645,655	1.171	
San Francisco	351,321,331	4,124,899	-	4,124,899	1.174	
San Joaquin	118,592,002	1,330,785	-	1,330,785	1.122	
San Luis Obispo	75,568,040	823,782	-	823,782	1.090	
San Mateo	328,116,683	3,683,260	-	3,683,260	1.123	
Santa Barbara	116,110,274	1,240,040	876	1,239,164	1.067	
Santa Clara	699,265,030	8,339,373	-	8,339,373	1.193	
Santa Cruz	61,470,670	674,106	-	674,106	1.097	
Shasta	25,756,374	284,470	2,469	282,001	1.095	
Sierra	729,138	7,291	-	7,291	1.000	
Siskiyou	6,600,327	68,956	-	68,956	1.045	
Solano	73,639,256	867,841	-	867,841	1.179	
Sonoma	122,358,662	1,394,233	-	1,394,233	1.139	
Stanislaus	69,980,437	781,344	-	781,344	1.117	
Sutter	13,739,943	149,636	-	149,636	1.089	
Tehama	8,154,205	86,012	-	86,012	1.055	
Trinity	2,317,338	24,106	-	24,106	1.040	
Tulare	52,004,705	572,243	58	572,185	1.100	
Tuolumne	9,937,454	106,725	-	106,725	1.074	
Ventura	182,062,207	2,032,089	4,780	2,027,309	1.114	
Yolo	38,897,601	433,262	-	433,262	1.114	
Yuba	9,855,823	108,121	-	108,121	1.097	
TOTAL	\$ 8,681,907,717	\$ 100,025,871	\$ 138,720	\$ 99,887,151	1.151	%

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.