



STATE BOARD OF EQUALIZATION

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YVETTE M. STOWERS  
Executive Director

October 16, 2024

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2025 Calendar for the Assessment and Collection of Private Railroad Car Tax:

- |                         |   |
|-------------------------|---|
| February 1              | State-Assessed Properties Division staff (Staff) sends the <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees.  |
| February 19             | The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2025-26 taxable values of private railroad cars at the oral hearing. In lieu of oral presentations, assessees can submit written presentations to the Chief of Board Proceedings by February 19. |
| April 30                | Last day for assessees to file <i>Annual Report of Private Railroad Cars</i> without penalty.   |
| Month of June           | Staff is available to discuss taxable values and supporting data with private railroad car assessees.   |
| July 31                 | Last day for Executive Director to adopt Private Railroad Car tax rate. (The Board delegated this to BOE's Executive Director on October 29, 2013.)   |
| On or Before August 1   | 1. The Board adopts the Private Railroad Car Assessment Roll.<br><br>2. Staff mails Notices of Assessment and Taxes Levied, and copies of working papers.   |
| September 20            | Last day to file a petition for reassessment and/or abatement of penalty. Since September 20, 2025, falls on a Saturday, this date is extended by law to Monday, September 22, 2025, the next regular business day.   |
| On or Before October 15 | Staff mails Tax Bills.  |

December 10                      Last day to pay private railroad car tax without penalty and interest.

On or Before                      The Board hears petitions for reassessment and petitions for abatement  
January 31, 2026                      of penalty. January 31, 2026, is the final date for Board decisions on 2025  
petitions.

Sincerely,

/s/ Yvette M. Stowers

Yvette M. Stowers  
Executive Director

YMS:CT:rf