

State of California
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 10. Private Railroad Car Tax

Rule 1001. ANNUAL REPORT.

Reference: Section 11271, Revenue and Taxation Code.

The report required by Section 11271 of the Revenue and Taxation Code of all persons whose private railroad cars are operated upon the railroads in this State at any time during a calendar year shall be filed on or before the thirtieth day of April of the following year.

History: Originally adopted December 13, 1945 as section 2300, Subchapter 5, Chapter 2, title 18, California Administrative Code; renumbered as above March 27, 1968, effective April 28, 1968.

Amended March 28, 1979, effective March 30, 1979.