

State of California

BOARD OF EQUALIZATION

PROPERTY TAX RULES

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

**Rule 1003. MISSING PRIVATE RAILROAD CAR COUNT DATA.**

*Reference:* Sections 11293, Revenue and Taxation Code.

In determining the private railroad car count averages required by statute the Board may substitute for missing border crossing information the average length of stay in the state experienced by private railroad cars of the same class and assessee during the calendar year immediately preceding the year in which the tax is imposed. Border crossing information shall be deemed missing only when it cannot be submitted by the assessee.

*History:* Adopted March 28, 1979, effective March 30, 1979.