

from the value allocated to the operating property, including land, located in this State, the assessed value of the operating land located in this State, and included in the operating unit.

(c) When under Section [9] 9A of this Article or under any special act or acts, some of, but not all, the operating property located in this State of an operating unit is exempt from some or all ordinary taxes, the Department shall separately value the part or parts thereof which are entitled to different exemptions from ordinary taxes, and the part thereof, if any, which is not exempt from any ordinary taxes, by apportioning to each such part of the operating unit such part of the value of the operating property located in this State of such operating unit as the Department finds is reasonably attributable to such part of the operating unit. Such apportionments shall be made in accordance with the rules governing apportionments to counties and cities required by paragraph (d) as far as such rules are practicably applicable.

(e) In apportioning values of operating property of railroads to counties and cities as required by paragraph (d), the Department shall proceed as follows: (1) Operating land at its assessed value shall be directly apportioned to the county and/or city in which it is located. (2) The following improvements on land shall be valued separately by the Department and directly apportioned to the county and/or city in which they are respectively located: (A) Station and office buildings, shops, engine houses, carhouses, grain elevators, wharves, piers, slips, storage warehouses and other houses, except roadway buildings, and (B) power transmission systems for electric railway operation. (3) The Department shall deduct the assessed value of the operating land and the value of improvements on land directly apportioned as aforesaid, from the value to be apportioned and shall apportion the remaining part of such value to the counties and/or cities in which the railroad or part thereof to be apportioned is located, according to the proportion which the all track mileage (not including trackage rights) of such railroad, or part thereof, in each such county or city bears to the total all track mileage (not including trackage rights) of such railroad, or part thereof, the value of which is being apportioned. In computing the assessment for purposes of county or city taxation of the operating property, except land, of a railroad located in any county or city, the Department shall deduct from so much of the aggregate value of the operating property of such railroad as is apportioned to such county or city under (2) and (3) above, such part or parts thereof as are exempt from county or city taxation under Section [9] 9A of this Article or any special act or acts and separately valued under paragraph (c).

(g) In apportioning values of operating property, other than values of operating property apportioned under paragraphs (e) and (f), to counties and cities as required by paragraph (d), the Department shall proceed as follows: (1) Operating land at its assessed value shall be directly apportioned to the county and/or city in which it is located. (2) The Department shall value separately and directly apportion to the county and/or city in which they are respectively located only such other items of operating property permanently located as to which a direct apportionment is essential in order to arrive at a just and fair apportionment. (3) The remainder of the operating property permanently located shall be apportioned in accordance with such method or methods as will justly and fairly ap-