



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 • FAX 916 323-8765
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

No. 2010/001

January 22, 2010

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO ASSESSORS

To help you locate information sent out by the Board, we are enclosing two listings of *Letters To Assessors*. The first list, containing letters issued during 2009, is arranged numerically and indicates the date and subject of the letter. The second list is an accumulative index of letters sent from 1978 through 2009; it is arranged by topic and indicates the letter number.

In order to keep the index as uncluttered as possible, letters that are purely housekeeping in nature (for example, meeting announcements and transmittal letters) are not included in the second listing.

We hope this information will be useful to you. Most of the *Letters To Assessors* may be downloaded from the Board's website at www.boe.ca.gov/proptaxes/ltacont.htm. If you would like a copy of a letter that is not available from the Board's website, please contact the County-Assessed Properties Division at 916-445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs
Enclosures

2009 LETTERS TO ASSESSORS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
2009/001	January 16	Listing of Letters to Assessors
2009/002	January 16	A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2007-08
2009/003	January 21	Business Property Audits – Audit Selection
2009/004	January 21	Processing Fee for Parent-Child and Grandparent-Grandchild Exclusion
2009/005	January 22	Assessment Appeals Information
2009/006	February 2	Report on 2008 State-Assessed Property Appeals
2009/007	February 27	Riverside County Assessment Practices Survey
2009/008	February 25	Revenue and Taxation Code Section 69.3 Ordinances (Intercounty Disaster Relief)
2009/009	February 25	New Assessor, San Joaquin County
2009/010	March 12	Siskiyou County Assessment Practices Survey
2009/011	March 5	Assessment Appeals Filing Period
2009/012	March 10	Riverside County Assessment Practices Survey Correction
2009/013	March 17	Business Property Audits – Significant Number of Audits
2009/014	March 18	New Assessor, San Diego County
2009/015	March 30	San Benito County Assessment Practices Survey
2009/016	April 1	Refund Filing Periods for Property Tax Appeals
2009/017	April 9	Disabled Veterans' Exemption Increases for 2010
2009/018	April 17	Income Levels for Leased Property Used Exclusively for Low-Income Housing and Tribal Housing Exemption
2009/019	April 23	Income Levels for the Welfare Exemption
2009/020	April 22	Appointment of Chief, State-Assessed Properties Division
2009/021	April 29	County Assessment Appeals Filing Period for 2009
2009/022	May 20	Property Tax Rules—Business Property Audits
2009/023	June 11	2008-09 Salary and Benefits Survey Report
2009/024	June 16	Decline in Value: Excluded New Construction
2009/025	June 30	Santa Barbara County Assessment Practices Survey
2009/026	June 26	Property Taxes Information Directory
2009/027	July 6	Summons to a State Board of Equalization Meeting
2009/028	July 2	New Assessor, Santa Cruz County
2009/029	July 20	New Assessor, San Bernardino County
2009/030	July 22	Listing of State Assesseees
2009/031	August 6	Property Tax Rules 1020 and 471 [proposed revision]
2009/032	August 6	New Assessor, Butte County
2009/033	August 21	Guidelines for Substantiating Additional Obsolescence for Personal Property and Fixtures [announcement of project]
2009/034	August 21	2010-2011 Income Levels for the Welfare Exemption
2009/035	August 21	2010-2011 Income Levels for Leased Property Used for Low-Income Housing and Tribal Housing Exemption
2009/036	September 2	Factoring to Base Year Values
2009/037	September 4	New Assessor, Sierra County
2009/038	September 8	Errors in Assessed Values Established Under Proposition 8
2009/039	September 9	Historical Property Interest Component – 2010 Lien Date

2009 LETTERS TO ASSESSORS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
2009/040	September 9	Open-Space Land Interest Component – 2010 Lien Date
2009/041	September 14	Application of the Step Transaction Doctrine
2009/042	September 14	Assessors' Handbook Section 401, <i>Change in Ownership</i> – Second Draft
2009/043	September 14	Property Tax Exemptions – Nonprofit Virtual Seminars
2009/044	September 23	Assessors' Handbook Section 215, <i>Assessment Map Standards for Manual Systems</i> [announcement of project]
2009/045	September 30	Contra Costa County Assessment Practices Survey
2009/046	September 30	San Luis Obispo County Assessment Practices Survey
2009/047	September 29	Publication 29, <i>California Property Tax, An Overview</i>
2009/048	October 15	County Assessors' Card
2009/049	November 3	Significant Number of Business Property Audits
2009/050	November 3	Preliminary Change in Ownership Report Form
2009/051	November 20	Trinity County Assessment Practices Survey
2009/052	November 20	Merced County Assessment Practices Survey
2009/053	November 16	Disaster Relief – Homeowners' Exemption
2009/054	November 25	Summary of 2009 Property Taxes Legislation
2009/055	November 20	Welfare Exemption – Filing Requirements Property Leased to a Government or Public Education Entity
2009/056	December 4	Adjustment of 2010 Timber Yield Tax Rate
2009/057	December 7	2010 Timberland Production Zone Values
2009/058	December 11	Access to Assessors' Records
2009/059	December 14	Final CCPI Announced for 2010-11
2009/060	December 22	2010 Calendar for the Valuation of Public Utilities and Railroads
2009/061	December 17	Low-Value Property Tax Exemption
2009/062	December 14	Assessors' Handbook Section 531, <i>Residential Building Costs</i>
2009/063	December 17	Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>
2009/064	December 17	Assessors' Handbook Section 534, <i>Rural Building Costs</i>
2009/065	December 23	New Interim Assessor, Nevada County
2009/066	December 30	Taxable Publicly Owned Lands

ACCUMULATIVE INDEX OF LETTERS TO ASSESSORS 1978 – 2009

TOPIC

LETTER NUMBER

Action for Declaratory Relief	81/129			
Administrative Summons	85/93			
Agricultural Fairs on County Property	82/126			
Air Rights, Change in Ownership of	86/50			
<u>Aircraft</u>				
Air Taxi	77/131			
Assessment of Foreign-Owned	78/43			
Business Inventory	78/129	79/19	80/23	80/119
	80/144			
Certificated	80/119	83/17		
Failure to File Penalty Statement	78/205			
Foreign-Owned and -Based Airlines, Assessment of	78/43			
Historical Significant Aircraft	2002/090	2004/012		
Noncommercial Aircraft values	89/46			
Representative Periods	78/31	80/42	81/34	82/30
	82/55	83/31	84/25	85/32
	86/26	87/29	88/19	89/19
	90/14	91/17	92/19	93/16
	94/19	95/20	96/20	97/07
	98/11	99/14	2000/007	2001/008
	2002/003	2003/008	2004/002	2005/005
	2005/080	2007/002	2008/005	2008/067
Sales or Use Tax Project	2007/061			
Tax Rate	79/113	80/119		
Tie-Downs	79/182			
Time Prior to Revenue Flight	80/119			
Value Guide for General Aircraft	97/03			
Airports, Soundproofing Homes (<i>See Soundproofing</i>)				
Amnesty Program, Tax	84/115			
AMTRAK Property	98/49			
Animals not under Business Inventory Exemption.....	80/54			
Annexations to Cities and Counties under Prop. 13	78/185			
Annotated Correspondence on World Wide Web	2002/021			
Annual Factoring (<i>See California Consumer Price Index, Factoring</i>)				
<u>Appeals</u> (<i>Also, see Special Topic Survey issued in 1986</i>)				
Appeals	79/180	79/212	82/44	82/133
	86/07	89/89		
Audit - Escape Assessments.....	79/10	84/38	2001/031	2002/040

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Appeals</u> (continued)				
Board Member Training	2000/076			
California Consumer Price Index	78/134			
Decision	94/41	95/56		
Electronic Filing	2007/059			
Escape Assessment Notice	2008/021	2008/060		
Exchange of Information	2002/040			
Exhaustion of Administrative Rights	95/32			
Failure to Hear	82/44			
Federal Deposit Insurance Corporation (FDIC)	94/27			
Filing	86/07	95/36	2001/063	2002/040
	2003/031	2003/036	2007/059	2008/060
Filing Deadline Extension	2001/063	2002/040	2003/031	
Filing Deadline, Military Personnel	2003/036			
Filing Deadlines, List of	2005/030	2006/020	2007/022	2008/033
	2009/021			
Hearing Officers	82/133	95/54		
Hearing Procedures	85/44	93/62		
Inflation Factoring	78/134			
Informal Assessment Review	96/52			
Information on Board of Equalization Website	2009/005			
Maximum Number of Boards	95/54			
Military Personnel Filing Deadline	2003/036			
Open Space Cancellation Value	2005/016			
Penalties	93/62			
Property Tax Bill, Information Included in	93/10			
Questions and Answers	78/159	79/180	79/212	
Refund Filing Periods	2009/016			
Roll Corrections	78/190			
State Assessee Decisions Report	95/80	96/18	97/46	98/25
	99/26	2000/029	2001/025	2002/007
	2003/021	2004/009	2005/018	2006/008
	2007/011	2008/012	2009/006	
Stipulations	88/43			
Supplemental Assessment Notice	93/10			
Supplemental Assessments	84/33	90/54	95/32	
Video on Assessment Appeals Information	2009/005			
<u>Appraiser/Auditor</u>				
Advanced Certification	79/58	81/116	86/20	
Appraiser's Certification and Guidelines	2003/068			
Auditor-Appraiser Master Designation	86/20			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Appraiser/Auditor (continued)</u>				
Auditor-Appraiser Qualifications	80/176			
Contract Appraisers	96/34	2000/055		
Financial Interests Disclosure	2008/035			
State Licensing and Certification.....	91/32	2003/068		
Arabian Horses	85/112			
Art on Consignment.....	78/80			
Assessee, Name on Assessment Roll.....	79/203	81/86		
Assessment Appeals Board Member Training	2000/076			
Assessment Bonds.....	96/52	98/34	99/12	
Assessment Coordination on Tenant Improvements Special Topic Survey.....	99/86			
<u>Assessment Practices Surveys</u>				
Sample Results.....	94/66			
SBE Internal Guidelines	96/30			
Assessment Review, Informal	96/52			
<u>Assessment Roll</u>				
Corrections	78/190	81/19	83/14	86/07
	88/50	89/34	95/54	
Enrollment	94/32	94/46		
Extension of Time to Complete	2002/069	2003/022		
Inflation Factor (<i>See California Consumer Price Index</i>)	82/25	99/53	2004/060	
Integrity of Assessments of Employee-Owned Property	2008/058			
Name of Assessee	79/203	81/86		
Restriction of Internet Information	99/22	2002/085	2005/081	2006/048
Assessment Year, Defined	88/50			
Assessor Coordination Procedures on Tenant Improvements	99/86			
Assessor's Authority to Tax Property	2003/039			
<u>Assessors' Handbook</u>				
Aircraft Valuation Data	97/03			
Building Cost Indices Discontinued	2008/024			
Commercial/Industrial Costs	97/71			
Distribution of	2003/073			
Economic Lives	2008/073			
Forms, List of	2003/087			
Reliability of	85/111	86/57	89/73	90/71
	2003/039			
Revision Status	96/60	99/06		
World Wide Web	97/76			
<u>Assessors' Letters</u>				
Distribution of	2003/073			
Electronic Mailing List	2003/044			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Assessors' Letters</u> (continued)				
Reliability of	85/111	86/57	90/71	2003/039
World Wide Web	98/74	2003/044		
<u>Assessors' Records</u>				
Access to	85/60	87/25	2009/058	
Assessee	93/80			
Confidentiality Special Topic Survey (<i>Also, see Confidentiality</i>)	89/78			
Disclosure of Information and Documents	94/09	94/23		
State Office of Real Estate Appraisers	94/23			
Taxing Agencies Within the County	94/72			
<u>Attorney General Opinion</u>				
Administrative Summons	85/93			
Assessor's Right to Trespass	78/213	79/66		
Change in Ownership and New Construction	80/74			
Coastal Zone Assessment under 402.1	78/60			
Oil and Gas Property Reassessment	80/101	80/121		
PERS In Lieu Fee	91/36			
Possessory Interest in Parking Space	80/74			
Property Taxation (General Topics)	80/83			
Public Disclosure, Sample/Survey Program	94/09			
Special Taxes	80/83			
Summary of Issues Needing Clarification (Proposition 13)	78/106			
Tax Rate on Unsecured Roll	78/111			
Timber Sales Transactions, Disclosure of	78/163			
Works of Art on Consignment	78/80			
Auditor Appraiser (<i>See Appraiser/Auditor</i>)				
<u>Audits</u> (<i>Also, see Special Topic Survey issued in 1986</i>)				
Appeals	79/10	84/38	2001/031	2002/040
Banks and Insurance Companies	80/53			
Business Property	2009/003	2009/013	2009/049	
Escape Assessment Appeals	79/10	84/38	2001/031	
Mandatory	78/140	79/10	79/178	80/53
	80/70	2008/059	2009/003	
Roll Corrections	86/07	86/62		
Scope	85/40			
Selection of	2009/003			
Significant Number of Audits	2009/013	2009/049		
Authority to Tax Property	2003/039			

TOPIC

LETTER NUMBER

B				
Bankruptcy.....	88/55			
<u>Banks and Financial Institutions</u>				
Audits.....	80/53			
Personal Property	82/90	89/61	92/68	
<u>Base Year Value</u>				
Changing	80/113	82/124		
Corrections	83/14	88/50	89/34	91/53
Declining Values	96/52			
Determining 1975 Values	79/83			
Factoring (<i>Also, see California Consumer Price Index</i>)	82/25	99/53	2004/060	2009/036
Fixtures, Machinery and Equipment	79/143			
Full Cash Value	89/06	90/30		
Multiple.....	85/85			
Base Year Value, Transfers of (<i>See Contaminated Property, Disaster Relief; Eminent Domain; Principal Residence Base Year Value Transfer for Persons Over Age 55 or Disabled; Propositions 1, 50, 171</i>)				
Benefit Societies, Fraternal, Taxability of	79/198			
Bill of Rights (Property Taxpayers)	93/62	93/80	94/06	
Annual Report	95/22	96/26	97/13	98/63
	99/77	2000/079	2001/094	2002/066
	2003/069			
Billboard Properties	2002/078			
<u>Biopharmaceutical Industry</u>				
Equipment and Fixtures	99/54			
Valuation Factors Project	2006/028	2007/008	2008/065	2009/063
<u>Board of Equalization</u>				
Assessment Appeals Information on Website	2009/005			
Communication Distribution	2003/073			
Communication with	2003/032			
Forms List	2003/087			
Goals	88/89			
Property Tax Information Directory (staff listing)	2009/026			
Property Tax Topic Studies (see Effective Administrative Practices)	2008/042			
Property Taxes Department Realignment	2007/009			
Publications	2009/047			
Virtual Nonprofit Seminar	2009/043			
World Wide Web	97/76	98/74	2002/021	
Boats (<i>See Vessels</i>)				
<u>Bonds</u>				
Assessment	96/52	98/34	99/12	
Mello Roos	89/68			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Bookstores, College and University	80/43	89/22	89/85	
Budgets, Workloads, and Assessment Appeals Activity Report	80/120	82/23	82/141	83/92
	84/19	84/49	85/10	85/102
	86/14	86/77	87/10	87/78
	88/34	89/41	90/34	91/45
	92/33	93/60	94/12	95/43
	96/33	97/35	98/32	99/36
	2000/045	2001/053	2001/066	2002/083
	2003/045	2004/036	2005/002	2006/007
	2007/004	2008/006	2009/002	
Builders' Exclusion	83/132			
Builders' Inventory	84/68			
Building Cost Indices	2008/024			
Building Permits	82/133	85/83		
<u>Business Inventory</u>				
Agricultural Enterprises	80/69			
Aircraft--Dealers' Inventory	78/129	79/19	80/23	80/119
	80/144			
Animals	80/54			
Containers, Returnable	83/59			
Contractor's Inventory	78/209			
Direct Billing	80/29			
Escaped Property	80/69	81/19		
Exemption	78/76	79/170	79/218	80/61
	80/69	85/39		
Goods which Cannot be Legally Sold	86/90			
Linen Rentals	91/68			
Manufacturing	80/69			
Nonprofessional Service Enterprises	2000/059			
Professional Service Enterprise	80/69			
Reporting and Penalties	79/144	80/19	80/102	80/157
Subventions	79/211			
Supplies	88/15			
Tomato Paste Bins or Drums	2007/019			
Video Cassettes	86/60			
Business Personal Property (<i>See Personal Property</i>)				
Business Property Audits (<i>See Audits</i>)				
Business Property Statement, E-Filing	2003/024			
Buy Out Program, Dairy (<i>See Dairy Properties Buy-Out Program</i>)				

TOPIC

LETTER NUMBER

C

CCPI (*See California Consumer Price Index*)

Cable Television

Appraisal under Proposition 13	78/144			
Assessment Guidelines	2008/032			
Classification	78/83			
Court case	87/27	92/47	92/65	
Legislation	89/36			

Cal Trans Surplus Residences, Valuation of 81/74

Calamity (*See Disaster Relief*)

Calendar

Property Tax	2008/083			
Public Utilities and Railroads	2009/060			

California Consumer Price Index (CCPI)

Adjustment of Base Year Values	99/53	2004/060	2009/036	
Appeal	78/134			
Inflation Factor	83/67	84/54	85/21	86/22
	87/24	88/14	89/28	90/23
	91/14	92/12	93/12	94/13
	95/07	96/17	97/04	97/72
	98/67	99/74	2000/089	2001/096
	2002/084	2003/083	2004/078	2005/071
	2006/054	2007/052	2008/072	2009/059
Preliminary CCPI	83/12	83/47	84/45	94/68
	95/69			
Selective Application	78/134	82/25	99/53	

California Housing Finance Agency 2008/017

California Land Conservation Act (*See Open Space*)

Campgrounds, U. S. Forest Service	86/42			
Cargo Containers	79/53	79/183	80/146	83/59
Cash Equivalency	94/41			
Cassette Tapes, Video, Assessability	86/60			
Cell Towers	2008/054			
Certificate of Sale Change in Ownership Exclusion	2007/058			

Certificated Aircraft (*See Aircraft*)

Certification of Appraiser (*See Appraiser/Auditor*)

Certification of Eligible County 87/25

Change in Ownership (*Also, see Special Topic Surveys issued in 1984, 2004*)

Affiliated Groups	83/49			
Air Rights	86/50			
Attorney General Opinion	80/74			
Bankruptcy	88/55			

TOPIC**LETTER NUMBER**Change in Ownership (continued)

California Housing Finance Agency	2008/017			
Certificate of Sale Exclusion	2007/058			
Changes in Holding Title	80/180	83/20		
Community Property	85/33			
Contaminated Property Exclusion	99/23	2000/012	2007/047	
Corporate Merger	85/04	88/88		
Corporate Reorganizations	83/49			
Corporate Stock Transfers	79/191	80/39	89/39	
Date of Death	78/190			
Definition	78/120	80/25		
Development Rights	91/12			
Domestic Partner Exclusion	2003/077 2007/043	2004/023	2005/017	2005/062
Electric Generation Facilities, Supplemental Assessments	99/83			
Eminent Domain	82/91	86/93	2005/007	2007/021
Estate/Trust Distribution Share and Share Alike	91/08			
Execution and Judicial Sales	81/114			
Fair Market Value	90/30	99/12		
Filing of Change in Ownership Statement	95/05			
Foreclosure	2007/058	2008/017		
General	80/25 83/49	80/108	81/152	83/20
Grandparent/Grandchild Exclusion (<i>See Grandparent/Grandchild or Parent/Child Exclusion</i>)				
Interspousal	81/152	85/33	2005/017	
Joint Tenancy	78/116 85/33	80/180 94/59	81/56 2003/077	83/39 2004/042
Lease/Conditional Sales Contract	79/155			
Lease/Purchase Agreements	80/147	94/10		
Legal Entities LEOP Program	82/41	83/45	84/30	
Life Estate	2008/007			
Minimal Value Transfers	80/180			
Minor Children	83/20			
Mobilehome Parks	99/75	99/87		
Parent-Child Exclusion (<i>See Grandparent/Grandchild or Parent/Child Exclusion</i>)				
Partitions	80/84			
Partnership	95/67	96/52		
Postal Service	89/33	91/43		
Preliminary Change in Ownership Report – Confidentiality	85/37			
Probate	88/49	88/58		

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Change in Ownership</u> (continued)				
Quick Reference Chart	81/56	83/39		
Reorganization - Farm Credit Institutions	89/21			
Reporting and Penalties	80/19	80/102	80/157	
Sale and Leaseback Transactions	85/128	86/57	92/11	
Sale Date	78/147			
Spouses Interests in Legal Entities, Community Property	85/33			
Step Transaction Doctrine	92/69	95/33	95/67	2009/041
Tax Defaulted Property	80/08			
Timeshare Ownership Valuation (<i>See Timeshares</i>)				
Tracking Ownership Interests	85/85	86/04		
Transferable Development Rights (<i>Mitsui Fudosan</i>)	91/12			
Trust	80/25			
Trust Distribution	91/08			
Types of Transfers	79/12	79/175		
Undivided Interests (<i>See Undivided Interests</i>)				
Veterans - Cal Vet Loans	78/176			
Church Exemption (<i>See Exemption</i>)				
Church of Scientology	80/128	82/38		
Civil Air Patrol Personal Property	79/120	86/40	96/49	
Civil Relief Act, Soldiers' and Sailors'	87/32	91/21		
Co-generation, Hydroelectric	82/108			
Coastal Zone Assessments	78/60			
College Exemption (<i>See Exemption</i>)				
Commercial and Industrial Value Guides	97/71			
Communication Tower Sites, Wireless	2001/024			
Communication with Board of Equalization	2003/032			
Community Property	85/33			
Comparable Sales Approach to Value	80/181	94/41		
<u>Computers</u>				
Data Processing Equipment	90/07			
Nonproduction	85/12	85/88		
Program Storage Media	96/29	99/39		
Semiconductor Manufacturing Equipment	90/36	92/34	94/24	
Valuation Tables	90/35	94/24	95/26	96/19
		96/27	97/18	98/61
		2009/063		2006/055
Conditional Sales Contract	79/155			
Condominium, Separate Assessments	78/212			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Confidentiality</u> (Also, see Special Topic Survey issued in 1989)				
Assessors' Records	89/78			
Business/Trade Information	81/19			
Department of General Services	87/25			
Department of Transportation	85/60			
Disclosure of Documents and Information	94/09	94/23		
Guidelines Project	2007/044			
Los Angeles County – Records	81/153			
Office of Real Estate Appraisers	94/23			
Preliminary Change in Ownership Report	85/37			
Sample/Survey Program	94/09			
Social Security Numbers	80/85			
Consignment, Work of Art on	78/80			
Construction in Progress (Also, see New Construction)	80/77	81/95		
Consumer Price Index (See California Consumer Price Index)				
Containers, Cargo (See Cargo Containers)				
Containers, Returnable	83/59			
<u>Contaminated Property</u>				
Base Year Value Transfers	99/23	2000/012	2007/047	
Fair Market Value	2000/056			
New Construction Exclusion	2003/078	2007/047		
Contiguous Parcels	89/21			
Contract of Sale, Differentiating from Lease	79/155			
Contractor's Inventory	78/209			
Corporation (See Legal Entities)				
Corrections, Base Year Value	83/14	88/50	89/34	91/53
Corrections, Roll	78/190	79/119	83/14	86/07
	95/54			
Correspondence, Annotated, on World Wide Web	2002/021			
<u>Court Decisions</u>				
List of Recent Court Decisions	81/19			
<i>Alfred E. Carlson v. Santa Clara Co. Assessment Appeals Board</i>	85/111			
<i>Allstate Insurance Company v. Los Angeles County</i>	85/12	85/88		
<i>Amador Valley Joint Union High v. SBE</i>	78/175			
<i>Armstrong v. San Mateo County</i>	83/29			
<i>Barrett v. Santa Clara County</i>	83/29			
<i>Board of Supervisors v. Lonergan</i>	80/175	81/19	81/85	81/97
	81/117			
<i>Bontrager v. Siskiyou County Assessment Appeals Board</i>	2002/041			
<i>California Computer Products, Inc. v. Orange County</i>	81/19			

TOPIC

LETTER NUMBER

Court Decisions (continued)

<i>Carlson v. Santa Clara County Assessment Appeals Board</i>	85/111			
<i>Chanslor-Western Oil & Development Co. v. Cook</i>	81/19			
<i>Coca-Cola Co. v. State Board of Equalization</i>	85/111			
<i>Connolly, et al. v. Orange County</i>	92/38			
<i>Cox Cable San Diego, Inc. v. San Diego County</i>	87/27			
<i>Crocker National Bank v. City and County of San Francisco</i>	90/07			
<i>Dennis v. Santa Clara County</i>	90/30			
<i>Dryer's Grand Ice Cream v. Alameda County</i>	86/82			
<i>Emil Shubat v. Sutter County Assessment Appeals Board</i>	93/75			
<i>Freeport McMoran Resource Partners v. Lake County</i>	93/75	94/07		
<i>Fresno County v. Malmstrom</i>	80/83			
<i>General Dynamics Corp. v. County of San Diego</i>	81/19			
<i>Hahn, et al. v. State Board of Equalization</i>	99/39			
<i>Hanson Mfg. v. Los Angeles County</i>	80/175	81/19		
<i>Heavenly Valley v. El Dorado County</i>	2001/031			
<i>Hoopa Valley v. Nevins</i>	91/71			
<i>Hooper v. Bernarillo County Assessor</i>	85/90			
<i>ITT World Communications, Inc. v. California SBE</i>	85/26			
<i>ITT World Communications, Inc. v. Santa Clara County</i>	81/19			
<i>J. N. Ceazan Co. v. Los Angeles County</i>	81/19			
<i>Lake Forest Community Association v. Orange County</i>	80/76			
<i>Larson v. Duca</i>	89/79	90/03	94/21	99/25
<i>Leckie v. County of Orange</i>	2008/007			
<i>Los Angeles Country Club et al. v. Tax Assessor of the County of Los Angeles</i>	86/51			
<i>Los Angeles County v. Assessment Appeals Board #1</i>	92/75			
<i>Los Angeles County v. Los Angeles County Assessment Appeals Board No. 1</i>	93/75			
<i>Main & Von Karman Associates v. Orange County</i>	94/41			
<i>Maples v. Kern County Assessment Appeals Board</i>	2002/041			
<i>The May Department Stores Co. v. Los Angeles County</i>	88/15			
<i>Mayhew Tech Center Phase II v. Sacramento County</i>	94/10			
<i>McMillan-BCED/Miramar Ranch North v. San Diego County</i>	95/33			
<i>Mitsui Fudosan v. Los Angeles County</i>	91/12			
<i>Mola Development Corporation v. Orange County Assessment Appeals Board No. 2</i>	2000/056			
<i>Munkdale v. Giannini</i>	95/67			
<i>Mutual Life Insurance of New York v. City of Los Angeles</i>	90/40			
<i>Orange County v. Bezaire</i>	2004/060			

TOPIC

LETTER NUMBER

Court Decisions (continued)

<i>Orange County v. Orange County Assessment Appeals Board No. 1</i>	93/75	
<i>Pacific Southwest Realty Co. v. Los Angeles County</i>	92/11	
<i>Peninsula Covenant Church v. San Mateo County</i>	81/19	
<i>Phillips Petroleum Co. v. Lake County</i>	93/40	
<i>Prudential Insurance Company v. City & County of San Francisco</i>	90/71	
<i>Roy E. Hanson, Jr., Mfg. v. Los Angeles County</i>	80/175	81/19
<i>San Francisco City and County v. San Mateo County et al.</i>	87/31	95/48
<i>Sea World, Inc. v. San Diego County</i>	95/32	
<i>Sears, Roebuck & Co. v. Los Angeles County</i>	81/19	
<i>Security Pacific National Bank v. Los Angeles County</i>	85/12	85/88
<i>Service America Corp. v. San Diego County</i>	94/04	
<i>Shafer, et al. v. SBE</i>	84/68	
<i>Shuwa Investments Corp. v. Los Angeles County</i>	92/69	
<i>Southern Pacific Co. v. SBE</i>	85/04	
<i>Southern Pacific Pipe Lines, Inc. v. SBE</i>	93/34	93/38
<i>Stanislaus County v. Assessment Appeals Board</i>	92/47	92/65
<i>SBE v. Board of Supervisors</i>	81/19	
<i>SBE v. San Diego Assessment Appeals Board</i>	80/129	81/19
<i>Steinhart v. County of Los Angeles</i>	2008/007	
<i>Title Insurance Company (TICOR) v. Riverside County</i>	89/39	
<i>Trailer Train Company v. SBE</i>	86/51	
<i>Transworld Systems Inc. v. County of Sonoma</i>	2000/059	
<i>United Enterprises Ltd. v. San Diego County Assessment Appeals Board..</i>	94/41	
<i>United States Borax & Chemical Corp. v. Mitchell</i>	81/19	
<i>Xerox Corporation v. Orange County</i>	78/32	
<i>Zapara v. County of Orange</i>	96/52	
<i>Zee Toys, Inc. v. Los Angeles County</i>	79/21	79/29
Curve, Survivor, Percent Good Factors Explained (AH 581A)	78/11	

D

Dairy Properties Buy-Out Program	87/49
Data Processing Equipment	90/07
Death, Date of	78/190
Declaratory Relief, Action for	81/129
<u>Decline in Value</u>	
Annual Increases in Value	2004/060
Errors in Assessed Values	2009/038
First Lien Date	86/36
Fractional Interests	86/04

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Decline in Value</u> (continued)				
Informal Assessment Review	96/52			
Machinery and Equipment	79/59	79/143		
New Construction Exclusion	2009/024			
Notice	93/71			
Proposition 8	80/129	81/19	82/25	92/24
	92/63	93/71	96/52	2004/060
Questions and Answers	79/39			
Roll Corrections	95/54	2009/038		
Depreciation Factors – Vessels	2008/081			
Development Rights	91/12			
<u>Disabled Persons</u>				
New Construction Exclusion	91/34	93/05	94/47	
Property Tax Postponement Program	78/04	78/189	78/195	81/104
Transfer of Base Year Value (<i>Also, see Proposition 60/90</i>)	91/33	97/02	2006/010	
<u>Disabled Veterans Exemption</u>				
Assessors' Handbook Section Development	2007/036			
Claim Classification	79/102			
Definition of Veteran	94/28			
Disaster Relief	2008/082			
Exemption Inflationary Increase	2005/036	2006/024	2007/028	2008/036
	2009/017			
Income Limits	2002/039	2003/046	2004/040	2005/036
	2006/024	2007/028	2008/036	2009/017
Late Filing	80/151	85/114	90/72	2001/002
Property Acquired After Lien Date	2001/002			
Proposition 160 (Surviving Spouses)	92/78	93/52	94/28	
Residency Requirements	85/90	88/85	89/22	
Supplemental Assessments	84/58			
Surviving Spouse, Unmarried	89/77	92/78	93/52	94/28
Termination	82/13	2001/002		
Totally Disabled	85/20	2001/002		
Wars and Campaigns, List of	95/57			
<u>Disaster Relief</u> (Propositions 50 and 171)				
Application of New Construction Exclusion	79/39	79/207	81/123	82/12
	82/49			
Assessment Appeal Filing Deadline Extension	2001/063	2002/040		
Base Year Value Transfer	87/23	92/45	94/49	95/16
	97/58	2003/074	2006/015	2006/052
Comparability Standards	87/23	92/45		
Disabled Persons (Proposition 110)	2002/016			
Disabled Veterans' Exemption	2008/082			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Disaster Relief</u> (continued)				
Fault	96/59			
Filing Deadline Extension	2001/077			
Frost Damage	91/13	92/09	99/52	
Governor-Proclaimed Disasters (list of)	2000/066	2006/015		
Homeowners' Exemption	2004/069	2005/073	2006/049	2007/051
	2008/063	2009/053		
Intercounty Transfer of Base Year Value (Proposition 171)	94/49	95/06	95/16	
Manufactured Homes	82/139	88/72	99/87	
New Construction Exclusion	79/39	79/207	81/123	82/12
	82/49			
Northridge Earthquake, Extension of Time Limits	97/58			
Ordinances for Intercounty Transfers	2003/074	2009/008		
Persons Over Age 55 (Propositions 60/90).....	2002/016			
Property Tax Deferral	86/33	87/98		
Proposition 50 (Intracounty Transfers)	87/23	92/45	2006/052	
Proposition 171 (Intercounty Transfers)	94/49	95/16		2009/008
Removal of Property	86/09			
Repair, Restoration, or Reconstruction	95/31			
Replacement Property	87/23	94/49	97/58	2006/052
Restricted Access	2001/102			
September 11 Events	2001/063	2001/077	2001/102	2002/009
	2002/037	2006/031		
Supplemental Assessments	83/128	85/75	86/09	95/31
Trees and Vines	91/13	92/09	99/52	2007/057
	2008/084			
Disclosure of Assessment Information and Documents	81/153	94/09	94/23	
Documentary Transfer Tax—Preliminary Change of Ownership Report	85/37			
Documented Vessels (<i>See Vessels</i>)	79/183	81/162	95/14	
Domestic Partner Change in Ownership Exclusion	2003/077	2004/023	2005/017	2005/062
	2007/043			
Dry Hole Well Assessment	87/40			

E

Easements of Intercounty Pipelines	82/89			
Economic Life Policy Statement	87/11	96/30		
Economic Revitalization Manufacturing Property Tax Rebates	99/61			
<u>Effective Administrative Practices</u>				
Application of	2008/042			
Integrity of Assessment of Employee-Owned Property	2008/058			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Electric Generation Facilities</u>				
Assessment Jurisdiction	2003/009			
Hydroelectric	82/108			
Supplemental Assessments	99/83			
Electronic Filing of Assessment Appeal Applications	2007/059			
Electronic Filing of Business Property Statements	2003/024			
Electronic Mailing List, Letters to Assessors	2003/044			
Electronic Signature, Property Statement	2003/024			
<u>Eminent Domain (Proposition 3, Property Tax Rule 462.500)</u>				
Application of	82/91	86/93	2005/007	
Intercounty Transfers	2005/007	2007/021		
Manufactured Homes	99/87			
Supplemental Assessments	85/75			
Employee-Owned Hand Tools Exemption	94/76	2001/069		
Energy Producing Facilities	91/74			
Enrollment of an Assessment	94/32	94/46		
<u>Equalization</u>				
Hearings	79/10	86/06	89/89	
Statistical Report	78/197	80/57	80/143	
<u>Equipment</u>				
Biopharmaceutical Industry Equipment and Fixtures	99/54	2007/008		
Business Property Statement E-Filing	2004/024			
Data Processing	90/07			
Economic Lives	87/11	96/30	2008/073	
Farm Sales and Use Tax Partial Exemption	2002/029			
Index Factors	78/30	78/35	79/08	79/18
	79/26	80/18	81/25	81/28
	86/24	87/18	88/18	89/20
	90/15	91/27	92/37	93/25
	94/17	95/15	96/12	96/85
	97/73	98/68	99/69	2000/080
	2001/056			
Leased, Sales Tax Exclusion (<i>Also, see Leased Property</i>)	78/32	79/16	82/112	
Minimum Percent Good Factors	99/68	2004/019		
Residential	94/44			
Salvage Value	2004/019			
Semiconductor Manufacturing	90/36	92/34	94/24	2007/007
Telecommunications Equipment Obsolescence Project	2007/014	2008/014	2008/068	
Underreporting of Costs	79/135			
Valuation Factors Project	2006/028	2007/007	2007/008	

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Escape Assessments</u>				
Appeal	2008/060			
Application of	79/171	80/113	82/124	85/126
Arbitrary Assessments	79/124			
Audit Appeals	79/10	84/38	2001/031	
Business Inventory	80/69	81/19		
Court Cases	86/51	88/50		
Enrollment	94/32	94/46	2008/021	
Homeowners' Exemption	79/43	79/139		
Legal Entities	83/112			
Notice	94/06	2008/060		
Probate Proceedings	88/49	88/58		
Statute of Limitations	79/163	82/124	86/82	94/32
	94/46	95/35	96/52	2001/035
	2002/014			
Estate Distribution	91/08			
Execution Sales	81/114			
<u>Exemption</u>				
Agricultural Fairs on County Property	82/126			
Aircraft of Historical Significance	2002/090	2004/012		
AMTRAK Property	98/49			
Business Inventory (<i>See Business Inventory Exemption</i>)				
California Housing Finance Agency	2008/017			
Cargo Containers	79/53	79/183	80/146	83/59
<u>Church</u>	79/44	83/97		
Cell Towers	2008/054			
Leased Property	82/126	96/67	2008/054	
Recreational Facilities	81/19			
Request for Information--Church of Scientology	80/128	82/38		
Residential Housing Facilities	87/28			
Seminaries	82/06			
Civil Air Patrol Personalty	79/120	86/40		
<u>College</u>				
Property Leased by	80/02	88/20		
Property Used by Welfare Agency	86/45			
Student Bookstores	80/43	89/22	89/85	
Student Housing	82/06			
Disabled Veterans (<i>See Disabled Veterans' Exemption</i>)				
Hand Tools	94/76	2001/069		
Homeless Shelters	88/54	89/22	89/22	

TOPIC

LETTER NUMBER

Exemption (continued)

Homeowners (*See Homeowners' Exemption*)

Household Personalty 80/76

Income Limits for Disabled Veterans' Exemption (*See Disabled Veterans' Exemption*)

Indian Housing (*See Exemption—Tribal Housing*)

Late Filing 83/97 85/13 86/19 86/34
93/78 94/30

Leased Property to Exempt Organization 79/15 88/20 89/33

Legislation 83/97 87/16 89/22 89/52
90/32 91/11 92/23 93/09
95/14 2000/087 2001/051

Low Value Exemption 96/52 2009/061

Lower-Income Housing (*Also, see Exemption—Income Levels*) 88/51 89/26 93/09 99/58
99/76

Museums and Libraries 79/199 88/20 88/23 90/32
92/04

Nonprofit Virtual Seminar 2009/043

PERS Properties (*See Public Retirement Systems*)

Pets as Household Personalty 78/88

Property in Natural State 82/129 93/09

Property Leased for Church Parking 96/67

Property Leased to Exempt Agencies 80/02 88/20 88/23 89/33
2009/055

Public Schools Possessory Interests 92/38

Religious

Application of 81/125 82/13 82/38 82/116
82/138 83/97 86/45 96/67

Cell Towers 2008/054

Residential Housing, Church and School 87/28

School Districts Leasing from Churches 82/126

Schools, Residential Housing 87/28

Seminaries 82/06

Soldiers' and Sailor's Civil Relief Act 87/32 91/21

Student Bookstores 80/43 89/22 89/85

Student Housing 82/06

Supplemental Assessments 84/58 84/67 85/13 85/71
86/19 93/78 94/30 95/55

Transshipment Exemption Invalid 79/21 79/29 79/168

Tribal Housing

Exemption 2001/072 2003/026

Income Levels 2003/033 2004/027 2005/025 2006/019
2007/024 2008/027 2009/018 2009/035

TOPIC**LETTER NUMBER**Exemption (continued)

<u>Veterans</u> (Also, see <i>Disabled Veterans</i>)	78/37	80/28	80/55	84/58
	85/90	88/85	89/22	
Cal-Vet Loans	78/176			
Income Limits for Disabled Veterans' Exemption (<i>See Disabled Veterans' Exemption</i>)				
Supplemental Assessments	84/58			
Veterans' Organization, Administration of Exemption	2003/070			

Welfare

Administration of Exemption (Revised)	2003/070	2003/095		
Application of	78/27	79/30	79/195	82/38
	82/66	82/129	82/135	85/108
	86/45	2000/087	2001/051	
Cell Towers	2008/054			
Church of Scientology	80/128	82/38		
Community Benefit Test	2008/034			
Filing Requirements, Leased Property	2009/055			
Homeless Shelters	88/54	89/22	89/22	
HUD-Owned Property	92/81			
Income Limits, Disabled Veterans' Exemption (<i>See Disabled Veterans' Exemption</i>)				
Income Levels, Elderly/Handicapped Housing	85/28	85/108	86/29	87/26
	88/29	89/25	90/24	91/50
	92/44	93/30	94/43	95/24
	96/13	97/05	98/16	99/18
	2000/026	2001/027	2002/018	2003/033
	2004/028	2005/026	2006/018	2007/023
	2008/026	2009/019	2009/034	
Income Levels, Lower-Income Housing	88/51	89/26	90/25	91/49
	92/43	93/29	94/43	95/24
	96/13	97/05	98/16	99/18
	2000/026	2001/027	2002/018	2003/033
	2004/027	2005/025	2006/019	2007/024
	2008/027	2009/018	2009/035	
Late Filing	80/31	83/97	2000/087	2001/051
Leased to Government or School, Filing Requirements	2009/055			
Libraries	79/199			
Limited Liability Companies	2005/019			
Lower-Income Housing	99/58	99/76	2000/087	2001/051
	2003/095			
Managing General Partner	2003/095			
Museums	79/199	92/04		
Needs of Hospitals	84/35			
Notice	86/08			
Occasional Use	89/22	91/15		
Organizations Funded by Government	79/195			

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
<u>Exemption, Welfare</u> (continued)			
Processing	78/37	80/28	
Property in Its Natural State	82/129	93/09	
Property Under Construction	84/106	92/30	
Unrelated Business Income	89/22		
YMCA Health/Fitness Centers	88/37		
Welfare and Veterans' Organization Processing	80/28	82/66	88/74
Wireless Tower Communication Sites	2001/024		
Works of Art	79/199		
Extension of Time to Complete Assessment Roll	2002/069	2003/022	

F

Facilities (<i>See Health Facilities, Residential Care Facilities</i>)				
Factoring (<i>Also, see California Consumer Price Index</i>)	78/103			
Factors (<i>See Equipment Index Factors, Survivor-Curve Percent Good Factors Explained</i>)				
Failure to File, Aircraft Statement	78/205			
Fair Market Value	89/06	90/30	99/12	
Fairs (<i>See Agricultural Fairs, Possessory Interests</i>)				
Farm Credit Institutions	89/21			
Farm Equipment and Machinery Partial Sales and Use Tax Exemption	2002/029			
Farm Laborer Housing	80/150			
Federal Deposit Insurance Corporation (FDIC)	94/27			
Federal Government (<i>See Sales Tax Exclusion, U.S.</i>)				
Federal Instrumentalities, Listing of	78/50			
FHA Property	78/03			
Findings of Fact	86/10	88/13		
Financial Corporations	79/170	79/218	80/135	81/50
	81/89	82/90	82/97	83/91
	84/59	84/102	85/81	86/58
	87/59	88/71	89/61	
Fire Detection Systems	99/45			
First Lien Date Decline in Value	86/36			
Fishing Vessels, Sport	80/40	81/162		
<u>Fixtures</u>				
Arbitrary Assessments	79/124			
Biopharmaceutical Industry Equipment and Fixtures	99/54			
Data Processing Equipment	90/07			
Minimum Percent Good Factors	99/68	2004/019		
Salvage Value	2004/019			
Service Station	79/135	79/184	88/24	88/40
	92/27			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Fixtures</u> (continued)				
Supplemental Roll	85/24	86/32	87/58	91/59
Valuation Factors Project	2006/028			
Valuation of	79/143	84/68	86/09	86/32
	88/24	88/40	90/07	91/59
Floating Homes	82/43			
Foreclosure	2007/058	2008/017		
Forest Service Campgrounds	86/42			
Forests, Timber Tax (<i>See Timber</i>)				
<u>Forms</u>				
Approval Process of Board-Prescribed Forms	2000/033	2004/049		
E-Filing of Business Property Statement	2003/024	2008/002		
List of (formerly AH 522)	2008/002			
Questions and Answers	2001/047			
Franchise Tax Returns	2005/043			
Fraternal Benefit Societies, Taxability of	79/198			
Frost Damage	91/13	92/09	99/52	2007/057
Full Cash Value	78/120	89/06	90/30	99/12

G

Gann Limit (Proposition 111)	91/03			
Gas Production, Methane	84/44	89/10		
Gas Station (<i>See Service Station</i>)				
Geographic Information Tax Force	93/39			
Geothermal Mineral Interests	93/40	95/76		
Golf Course, Nonprofit	79/187	86/51		
Government Acquisition of Property (<i>See Eminent Domain</i>)				
Government-Owned Taxable Property (<i>See Publicly Owned Lands</i>)				
<u>Grandparent/Grandchild Exclusion (Proposition 193)</u>				
Filing Requirements	98/35			
Guidelines	96/40	97/32	2006/025	
Middle Generation Limitation	97/32	2006/025		
Questions and Answers	2008/018			
Grapevines (<i>Also, see Trees and Vines</i>)	92/09	97/65	2000/092	

H

Hand Tools Exemption	94/76	2001/069		
Harbor, Safe, Leases	82/68	84/07		
Health Facilities, Building Permits for	85/83			
<u>Historical Property (Mills Act)</u>				
Assessment Guidelines	2005/035			
Decline in Value	79/187			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Yield Rate Component (Capitalization Rate)	77/174	78/154	79/149	80/136
	81/107	82/106	83/95	84/90
	85/101	86/69	87/70	88/64
	89/67	90/60	91/65	92/60
	93/50	94/53	95/50	96/57
	97/53	98/46	99/49	2000/051
	2001/057	2002/060	2003/059	2004/054
	2005/054	2006/039	2007/041	2008/053
	2009/039			
Historical Significant Aircraft	2002/090	2004/012		
<u>Homeowner's Exemption</u>				
Application of	79/64	80/149	82/50	86/11
	93/09			
Disaster Relief	2004/069	2005/073	2006/049	2007/051
	2008/063	2009/053		
Escape Assessment	79/43	79/139		
Escrow	79/101			
Internet Address Restrictions	99/22	2002/085	2005/081	2006/048
Mobilehome/Manufactured Home	81/54	87/25	93/53	
Possessory Interests on Secured Roll	78/84			
Property Tax Assessors Records Corporation	92/61			
Renters' Credit	87/25	93/53		
Social Security Numbers	80/85	94/15		
Supplemental Assessments	84/58	85/71	88/06	
Supplemental Security Income	81/146			
Termination notice	79/103	82/13		
Horses, Arabian	85/112			
<u>Hospital</u>				
Building Permits	85/83			
Needs of Hospitals (Welfare Exemption)	84/35			
Nonprofit Service Corporations (Personal Property)	79/198			
Supplies and Inventory	90/45			
Household Furnishings	80/76			
<u>Housing</u>				
Farm Laborer Housing	80/150			
Low Income Multifamily (§515)	98/51	2002/041	2005/044	
Residential Cooperative Housing Reporting	2007/049			
Restricted (§236)	76/76	76/157	77/10	77/173
	79/37	86/95		
Student (College Exemption)	82/06			
Tribal Housing Exemption (<i>See Exemption, Tribal Housing</i>)	2001/072			
Hydroelectric Projects	82/108			

TOPIC

LETTER NUMBER

I

Illegal Goods	86/90			
Imported Goods, Taxation of	78/45	81/19		
Improvement Bonds	96/52	98/34	99/12	
Improvements (<i>See Fixtures, New Construction, Service Station</i>)				
In Lieu Fees, PERS (<i>See Attorney General Opinions, Public Retirement Systems</i>)				
Income Approach to Value	94/07			
Income Tax Data, Obtaining	2005/043			
Income Tax Withholding	2003/014			
Index Factors, Adjusting Building Costs	78/96	92/20		
<u>Indian Lands</u>				
Timber	91/71			
Tribal Housing Exemption (<i>See Exemption, Tribal Housing</i>)				
Industrial and Commercial Value Guides	97/71			
Inflation Factors (<i>See California Consumer Price Index</i>)				
Informal Assessment Review	96/52			
Instrumentalities (<i>See Federal</i>)				
<u>Insurance Companies</u>				
Audits	80/53			
Home Protection Companies	80/82			
Taxability of Personal Property	79/198	82/69	82/87	89/65
	90/40			
Intangibles	92/07	93/75	94/04	
<u>Intercounty Pipelines</u>				
Easements	82/89			
Rights-of-Way	93/34	93/38	96/54	
<u>Internet</u>				
Address Restrictions	99/22	2002/085	2005/081	2006/048
Assessment Appeal Applications E-Filing	2007/059			
Assessment Appeals Information	2009/005			
Board of Equalization Website	97/76	98/74	2000/019	2002/021
	2003/044	2005/064	2009/005	
Property Statement E-Filing	2003/024			
Interspousal Transfers	81/152	85/33	2005/017	
Inventory (<i>See Business Inventory Exemption, Manufacturing Inventory</i>)				
Inverse Condemnation of Real Property (<i>See Eminent Domain</i>)				
Investment Tax Credit	83/21	88/15		

J

Joint Tenancy	78/116	80/180	81/56	83/39
	85/33	94/59	2003/077	2004/042

TOPIC

LETTER NUMBER

Joint Powers Agency	2000/037			
Jurat Revision	81/65			

L

Laborer Housing, Farm	80/150			
Land Conservation Act—LCA (<i>See Open Space</i>)				
Land Use Private Restrictions	85/111			
Law, Authority to Tax Property	2003/039			
Lease, Safe Harbor	82/68	84/07		
Lease-Conditional Sales Contract	79/155			
Lease-Purchase Agreements	80/147	94/10		
Lease-Purchase of Government-Owned Property	79/41	79/151		
Leased Equipment, Sales Tax Exclusion to Federal Government	78/32	79/16	82/112	
<u>Leased Property</u>				
Accounting Changes for Recording	78/97			
Banks and Financial Corporations	89/61	92/68		
Church Parking	96/67			
Differentiating from Contract of Sale	79/155	80/147		
Equipment, Sales Tax Exclusion to Federal Government	78/32	79/16	82/112	
Exempt Organizations	79/15	80/2	88/20	88/23
	89/33	2009/055		
Exemption for Government/School Lessee	2009/055			
Homeowners' Exemption	93/53			
Safe Harbor	82/68	84/07		
Single Assessment	96/37			
Welfare Exemption	2009/055			
<u>Leases</u>				
Assessment of	78/137	79/34	79/41	79/151
	79/155	80/25	80/147	94/07
	94/10			
Below Market Rents	90/30			
Safe Harbor	82/68	84/07		
<u>Legal Entities</u>				
Affiliated Groups	83/49			
Changes in Holding Title	80/180	83/20		
Community Property	85/33			
Escape Assessments	83/112			
Merger	85/04	88/88		
<u>Legal Entities (continued)</u>				
Partnership	95/67	96/52		
Reorganizations	83/49			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Stock Transfers	79/19	80/39	89/39	
Subsidiaries	79/191			
Legal Entity Ownership Program (LEOP)	82/41	83/45	83/112	84/30
Legal Opinions (BOE), Annotated	2005/064			
Legislation, New (Summary)	87/09	87/87	88/42	88/43
	89/06	89/07	89/13	89/16
	89/21	89/22	89/51	89/52
	89/53	90/22	91/20	92/05
	92/87	94/02	94/61	95/70
	97/77	2000/004	2000/070	2001/084
	2002/086	2003/078	2004/070	2005/074
	2006/045	2007/056	2008/061	2009/054
Legislation, Table of Sections Affected by	78/215	79/208	81/57	81/141
	81/148	82/134	84/11	85/03
	85/117	86/10	86/83	87/09
	87/93	88/82	90/10	91/09
	92/03	93/08	93/79	96/15
	97/10			
<u>Letters To Assessors</u>				
Distribution of	2003/073			
Electronic Mailing List	2003/044			
Reliability of	85/111	86/57	89/73	90/71
World Wide Web	98/74	2003/044		
Life Estate Change in Ownership	2008/007			
Linen Rentals	91/68			
Linen Supply Situs	79/75	91/68		
Lots, Subdivision	84/51	88/45		
Low Income Housing (<i>See Housing—Restricted, Tribal Housing Exemption</i>)				
Low Value Ordinance	96/52	2009/061		

M

<u>Machinery and Equipment</u>				
Assessment of	79/59	79/143	90/36	
Classification	78/187			
Economic Lives	87/11	96/30	2008/073	
Farm, Partial Sales and Use Tax Exemption	2002/029			
Minimum Percent Good Factors	99/68	2004/019		
Proposition 13 Questions and Answers	78/134			
Salvage Value	2004/019			
Mailing, Certification	81/119			
Mandatory Audits (<i>See Audits</i>)				
<u>Manufactured Homes</u> (<i>Also, see Special Topic Survey issued in 1985</i>)				
Accessories	83/86			
Appraisal Guide	86/56			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Assessment	80/04	80/103	80/112	80/142
Classification	81/54	81/118	87/32	92/57
Conversion to a Building	78/57	80/04	82/139	
Conversion to Local Property Taxation	83/128	95/05		
Dealer Inventory	80/112	92/57		
Disaster Relief	82/139	88/72	95/31	99/87
	2003/074			
Exemption	81/54	81/118	89/13	
Homeowners' Exemption	80/112	81/54	87/25	93/53
Legislation	83/115	84/108	89/13	2003/025
NADA Guide	86/56			
Notice of Delinquency	82/139			
Reinstatement to License Fee Status	82/58	82/139	86/17	
Renters' Credit	87/25	93/53		
Site Value	93/35			
Soldier and Sailors Civil Relief Act	87/32	91/21	2003/036	
Supplemental Assessments	83/128	93/46	2003/025	
Transfers of Base Year Value for Persons Over 55/Disabled	2003/025	2006/010		
Transfers of Pro Rata Interests in Park	99/87	2002/010	2003/025	
Value Notification	81/52			
Manufacturing Inventory	80/69			
Manufacturing Property, Tax Rebates for Economic Revitalization	99/61			
Market Value (<i>See Fair Market Value, Full Cash Value</i>)				
Mello-Roos Bonds	89/68			
Methane Gas Production	84/44	89/10		
Military (<i>See Disabled Veterans Exemption, Exemption--Veterans, Soldiers' and Sailors' Civil Relief Act</i>)				
Mills Act (<i>See Historical Properties</i>)				
Mineral Properties	79/196	84/44	85/126	87/100
	93/40			
Mineral Rights	82/77			
Minerals (<i>Also, see Geothermal, Methane Gas, Oil and Gas, Petroleum Products</i>)				
Mines & Quarries	91/62	93/64		
Minimum Percent Good Factors	2004/019			
Minimum Percent Good Special Topic Survey	99/68			
Mining Claims	93/64	96/52		
Mining Property Stockpiled Ore	91/62			
Minor Children	83/20			
Mobile Equipment	94/44			
Mobilehome (<i>See Manufactured Homes</i>)				

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Mobilehome Park</u>				
Assessment of	86/52	88/44	89/13	
Exclusion from Change in Ownership	99/75			
Park Operator Report	80/99	80/100	80/178	84/100
Tenant Ownership	86/52	88/44	99/87	
Transfers of Pro Rata Interests	99/87	2002/010	2003/025	
Monitoring, Local Property Tax	81/39	81/42		
Morgan Taxpayers' Bill of Rights (<i>See Taxpayers' Bill of Rights</i>)				
Multifamily Housing Projects (<i>Also, see Housing</i>)	98/51	2001/039	2002/041	

N

Name of Assessee in Full on Roll	79/203	81/86		
Native American Lands (<i>See Indian Lands</i>)				
<u>New Construction</u> (<i>Also, see Special Topic Surveys Issued in 1982 and 2004</i>)				
Attorney General Opinion	80/74			
Builder's Exclusion	83/132			
Construction in Progress	80/77	81/95		
Contaminated Property Exclusion (Proposition 1)	99/23	2003/078	2007/047	
Decline in Value Determination	2009/024			
Disabled Persons Exclusion (Propositions 110 and 177)	91/34	93/05	94/47	
Disaster Relief (<i>See also Disaster Relief</i>)	79/39 82/49	79/207	81/123	82/12
Exemption	95/55			
Fire Detection Systems	99/45			
Non-Residential (Gann Limit, Proposition 111)	91/03			
Questions and Answers	78/145	78/190	79/204	
Relocated Improvements	80/26	94/14		
Removal of Property	86/09			
Reporting	2004/071			
Seismic Safety Exclusion	2001/089			
Self-declaration of	82/120			
Solar Energy System Exclusion	80/182 90/79 2005/056	81/10 91/51 2008/037	81/71 95/04 2008/071	81/94 2004/051
Soundproofing	85/113			
Tenant Improvements, Coordination Procedures	99/86			
Underground Storage Tanks	99/62	2007/050		
Valuation Procedures	78/145 80/77	78/188	78/190	79/204
Water Service	91/37			
<u>New Construction</u> (continued)				
Wells Under Construction on Lien Date	81/95			

TOPIC

LETTER NUMBER

Noncommercial Aircraft Value *(See Aircraft--Noncommercial)*
 Nonproduction Computers *(See Computers--Nonproduction)*
 Nonprofit Golf Course *(See Golf Course)*
 Nonprofit Service Corporations *(See Hospital)*
 Nonresidential New Construction *(See Gann Limit, Proposition 111)*

Notice

Decline in Value	93/71		
Escape Assessments	94/06		
Mailing of, Certification	81/119	93/10	
Nursery Stock, Valuation of	78/138		

O

Office of Administrative Law to Review Letters	86/57			
<u>Oil and Gas Producing Property</u> <i>(Also, see Special Topic Survey issued in 1981)</i>				
Assessment of	80/20	81/15	82/14	
Dry Well Assessment	87/40			
Methane Gas	84/44	89/10		
Minimum Assessments	85/99			
Rights, Reappraisal of (Attorney General Opinion)	80/101	80/121		
Wells	78/147	81/95	87/40	
One-Way Paging Companies	96/25			
<u>Open Space</u> <i>(aka CLCA, LCA, Williamson Act) (Also, see Special Topic Surveys issued in 1980 and 1997)</i>				
Agricultural Properties	79/216			
Appeal of Cancellation Value	2005/016			
Cancellation Fees	80/94	81/115	81/147	82/10
	82/65	88/42	2005/016	
Cancellation Procedures	81/149	86/10	2005/016	
Coastal Zone	86/10			
Improvements	79/54			
Laborer Housing	85/126			
Land Categories	81/13			
Lot Line Adjustments	2005/016			
Material Breach of Contract	2005/016			
Non-Renewal Period, Valuation during	79/131	81/78	82/133	
Supplemental Assessment	83/128			
Timberland Preserve Zone (TPZ)	81/160			
Trees and Vines	79/131			
Valuation	78/171	79/28	79/54	79/131
	79/210	79/216	82/133	88/42
<u>Open Space</u> (continued)				
Wireless Tower Communication Sites	2001/024			

TOPIC

LETTER NUMBER

Yield Rate Interest Component (Capitalization Rate)	78/156	79/148	80/137	81/108
	82/105	83/96	84/89	85/98
	86/66	87/69	88/63	89/66
	90/59	91/64	92/59	93/51
	94/54	95/49	96/56	97/54
	98/47	99/50	2000/052	2001/058
	2002/059	2003/058	2004/055	2005/055
	2006/040	2007/040	2008/052	2009/040
Orchards and Vineyards	78/128	79/131	92/09	97/65
Overassessments	86/07	86/62		

P

PERS Properties (See Public Retirement Systems)

Paging Companies, One-Way	96/25
---------------------------------	-------

Parcels, Subdivision Lots, Valuation of (See Subdivision Lots)

Parcels Split by Revenue Districts	89/21
--	-------

Parent/Child Exclusion (Proposition 58)

Application of	86/92	89/16	94/59	98/23
Child Definition	2007/048			
Date of Change in Ownership (<i>Larson v. Duca</i>)	89/79	90/03	94/21	99/25
Filing Requirements	91/76	92/15	94/21	98/35
	2000/005	2009/004		
Foster Child	2007/048			
Grandparent/Grandchild Exclusion (Proposition 193)	96/40	97/32	2008/018	
Grandparent/Grandchild Middle Generation Limit	97/32	2006/025		
\$1 Million Limit	2003/018			
Principal Residence	2007/060			
Processing Fee	2009/004			
Prospective Relief	98/35			
Protective Claim	2003/018			
Questions and Answers	2008/018			
Signature Requirements	2001/095	2003/018		
Taxpayer Identification Numbers	94/59			
Termination of Joint Tenancy	89/16	94/59		

Parking Spaces	80/74
----------------------	-------

Partitions	80/84
------------------	-------

Partnership (See Legal Entities)

Penalties

Change of Ownership Nonreporting	79/144	80/19	80/102	80/157
Reduced Assessments/Overassessments	86/07			
Unsecured Roll	80/30	86/07		

Personal Property/Personalty

Audits (<i>See Audits</i>)	2009/003
------------------------------------	----------

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Banks and Financial Corporations	82/90	89/61	
Civil Air Patrol	79/180	86/40	96/49
Economic Lives	87/11	96/30	
Electronic Data Processing Equipment	90/07		
Failure to File Property Statement	79/144		
Farm Equipment and Machinery Partial Sales and Use Tax Exemption ...	2002/029		
Fire Detection Systems	99/45		
Hand Tools Exemption	94/76		
Home Protection Companies	80/82		
Homeowners' Association	80/176		
Hospital Supplies and Inventory	90/45		
Household Personalty	78/88	80/76	94/44
Insurance Companies (<i>See Insurance Companies, Taxability of Personal Property</i>)			
Inventory Exemption (<i>See Business Inventory Exemption</i>)			
Machinery and Equipment	78/187		
Minimum Percent Good Factors	99/68	2004/019	
Property Statement Filing	99/85	2003/024	
Proposition 13 Questions and Answers	78/134		
Residential Care Facilities	89/58		
Residential Mobile Equipment	94/44		
Requirements	93/57	96/65	
Retirement Systems	78/34		
Salvage Value	2004/019		
Single Assessment	96/37		
Threshold, \$100,000	96/65		
Transfer to Unsecured Roll	95/42		
Underreporting of Equipment Costs	79/135		
Personnel, U. S. Military (<i>See Disabled Veterans' Exemption, Exemption--Veterans, Soldiers' and Sailors' Civil Relief Act</i>)			
Petroleum Products Value Schedule	78/53	78/63	79/63
<u>Petroleum Property</u> (<i>Also, see Oil and Gas Producing Property</i>)			
Assessments	80/09	81/15	85/99
Minimum Assessments	85/99		
Royalty Payments	92/52		
Pets, Exempt as Household Personalty	78/88		
Phillips Factor (<i>See Publicly Owned Lands</i>)			
Phylloxera Virus (<i>See Grapevines</i>)			
Pierce's Disease (<i>See Grapevines</i>)	97/65	2000/092	
Pipeline Rights-of-Way	93/34	93/38	96/54
<u>Possessory Interests</u> (<i>Also, see Special Topic Survey issued in 2000</i>)			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Agricultural Fairs	82/126			
Assessment on Secured Roll	78/84	79/52		
Cable Television	87/27	89/36	92/47	92/65
	2008/032			
Change in Ownership	79/182			
College Concessionaires	80/48			
Faculty Housing	92/38			
Improvements	80/48			
Lease-Leaseback	79/41	79/151		
Low-Income Housing Tenants	80/48			
Mineral Rights	82/77			
Options to Renew	88/41			
Parking Spaces (Attorney General Opinion)	80/74			
Questions and Answers	78/169	80/48		
Redevelopment Agency	77/73			
Senior Citizens Property Tax Postponement Program	78/04	78/189	78/195	81/104
Special Topic Survey	2000/031			
State Highway Real Property	83/81			
Supplemental Assessment	83/132	86/12		
Term of Possession	77/52	79/39		
Undeveloped Mineral Rights	82/77			
U.S. Forest Service Campgrounds	86/42			
Valuation Procedures	78/169			
Vendors in Public Buildings	80/48			
Video Service Assessment Guidelines	2008/032			
Post Offices/Postal Service Property	89/33	91/43		
Postponement of Property Tax, Senior Citizens (<i>See Property Tax Postponement, Senior Citizens</i>)				
<u>Principal Residence Base Year Value Transfer for Persons Over Age 55 or Disabled</u> (Propositions 60/90/110)				
Application of Proposition 60 (Intracounty Transfers)	86/92	2006/010		
Application of Proposition 90 (Intercounty Transfers)	88/83	89/53	89/81	2006/010
	2007/020			
Application of Proposition 110 (Disabled Persons' Transfers)	91/33	97/02	2006/010	
Claim Confidentiality	2008/010			
Duplicate Claims	91/80			
Exception to "One-Time Only" Clause	97/02			
Filing Requirements	2006/056			
Intercounty Ordinance Effective Date—Prospective Relief	2000/068			
Land of Reasonable Size	97/02			
<u>Principal Residence Base Year Value Transfer for Persons Over Age 55 or Disabled</u> (continued)				
Manufactured Homes	99/87	2003/025		

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Misfortune/Calamity Damage of Original Property	2002/016	2003/050		
New Construction After Transfer	91/31			
Ordinances (Intercounty Transfers)	89/31	94/57	95/34	96/31
	97/12	98/21	2000/065	2004/041
	2004/065	2007/020		
Original Property Requirements	95/05			
Prospective Relief	2006/056			
Questions and Answers	2006/010			
Reporting Procedures	91/80			
Rescissions	91/31	2000/068		
Transfer of Pro-Rata Interest in Mobilehome Park	2003/025			
Two-Year Requirement on Purchase of Land	2002/019			
Private Railroad Car Case	86/51			
Private Railroad Cars—AMTRAK	98/49			
Probate	88/49	88/58		
Property Statement Filing Deadlines	99/85			
Property Tax Assessors Records Corporation	92/61			
Property Tax Authority	2003/039			
Property Tax Bill Information	93/10	96/52		
Property Tax Calendar	2008/083			
Property Tax Information on World Wide Web	2000/019			
Property Tax Postponement, Senior Citizens	78/04	78/189	78/195	81/104
Property Tax Relief, Military Personnel	2003/036			
Property Tax Topic Studies (<i>See Effective Administrative Practices</i>)				
Property Taxpayers' Bill of Rights Annual Report	95/22	96/26	97/13	98/63
	99/77	2000/079	2001/094	2003/069
Proposition 1 (1998) (<i>See Contaminated Property</i>)	99/23	2000/012		
Proposition 3 (<i>See Eminent Domain</i>)	82/91	86/93		
Proposition 8 (1978) (<i>See Declines in Value</i>)	79/39	80/129	81/19	82/25
	86/04	86/36	92/24	92/63
	2004/060			
<u>Proposition 13</u>				
Accelerated Assessment under	83/62			
Analysis of	78/100	92/16		
Annexations to Cities and Counties	78/185			
Annual Increases in Value	2004/060			
Constitutionality	78/175			
Government-Owned Land	95/48			
<u>Proposition 13 (continued)</u>				
Questions and Answers	78/134	78/147	78/190	79/39
	79/180			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Publicly Owned Land	95/48			
Statutory Implementation	78/120			
Proposition 50 (<i>Also, see Disaster Relief</i>)	87/23	92/45		
Proposition 58 (<i>See Parent/Child Exclusion</i>)				
Propositions 60/90/110 (<i>See Principal Residence Base Year Value Transfer for Persons Over Age 55 or Disabled</i>)				
Proposition 110 (<i>Also, see New Construction Exclusion</i>)	91/34	93/05	97/02	
Proposition 111 (Gann Limit, Nonresidential New Construction)	91/03			
Proposition 160 (Disabled Veterans Exemption)	92/78	93/52	94/28	
Proposition 171 (Disaster Related Intercounty Base Year Value Transfers)	94/49	95/16	2003/074	
Proposition 177 (Disabled Access New Construction Exclusion)	94/47			
Proposition 193 (<i>See Grandparent/Grandchild Exclusion</i>)				
Public Disclosure, Sample/Survey Program	94/09			
<u>Public Retirement Systems</u>				
In Lieu Fee (Attorney General Opinion)	91/36			
Personal Property	78/34			
Property Acquired By	83/03			
Public Utilities, Assessment of (<i>See State Assesseees</i>)				
Publications, Board of Equalization	2009/047			
<u>Publicly Owned Lands, Taxable (Section 11) (<i>Also, see Special Topic Survey issued in 1990</i>)</u>				
Assessment Factors (Phillips Factor)	79/22	80/03	81/31	82/32
	83/32	84/28	85/14	86/23
	88/09	87/17	89/17	90/11
	91/19	92/17	93/14	94/16
	95/19	96/16	96/87	97/80
	98/75	99/89	2000/093	2001/103
	2002/093	2003/081	2004/082	2005/083
	2006/058	2007/063	2008/085	2009/066
Joint Powers Agency	2000/037			
Lease-Leaseback	79/151			
Lease-Purchase Contract	79/41			
Proposition 13	95/48			
Valuation of	78/150	78/223	80/03	81/31
	82/32	87/31	2000/037	
Purchase Price	89/06	90/30		

Q

Quarries (<i>See Mines and Quarries</i>)				
Questions and Answers (<i>See Appeals, New Construction, Possessory Interests, Proposition 13, Supplemental Assessments</i>)				

R

Railroad Car Tax (<i>See Private Railroad Car Case, State Assesseees</i>)				
Real Estate Appraisers Licensing and Certification Law	91/32			
Rebates, Manufacturing Property Economic Revitalization	99/61			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<u>Records, Assessors'</u>				
Access to	85/60	87/25	2009/058	
Assessee	93/80			
Confidentiality (<i>Also, see Confidentiality</i>)	89/78			
Disclosure of Information and Documents	94/09	94/23		
State Office of Real Estate Appraisers	94/23			
Taxing Agencies Within the County	94/72			
Redevelopment Projects	77/73			
Refund Filing Period for Property Tax Appeals	2009/016			
Registered Domestic Partner Change in Ownership Exclusion (<i>See Domestic Partner</i>)				
Religious Exemption	81/125			
Relocated Improvements	80/26	94/14		
Removal of Property	86/09			
Renters' Credit	87/25	93/53		
Residential Care Facilities, Personal Property	89/58			
Residential Cooperative Housing Reporting	2007/049			
Residential Mobile Equipment	94/44			
Resolution Trust Corporation (RTC)	91/72			
Restricted Properties	76/76	76/157	77/10	77/173
	79/37	85/111	86/95	98/51
Retirement Systems, Public, Property Acquired by	78/34	83/03		
Returnable Containers	83/59			
Revenue Distribution	79/158			
Revenue Limit (<i>See Gann Limit, Proposition 111</i>)				
Roll Correction	78/190	79/119	83/14	86/07
	95/54			

S

Safe Harbor Leases	82/68	84/07		
Sailors (<i>See Soldiers' and Sailors' Civil Relief Act</i>)				
Salary Survey Report (<i>See Salary and Benefits Survey Report</i>).....	79/202	80/164	81/163	83/15
	84/17	85/02	86/35	87/13
	88/16	89/44	90/46	91/46
	92/41	93/24	94/29	95/45
	97/14	98/37	99/28	
Salary and Benefits Survey Report	2000/044	2001/062	2002/051	2005/034
	2006/022	2007/031	2008/045	2009/023
Sale for Taxes, Appraisal of Property Prior to	80/8			
Sale and Leaseback Transactions	85/128	86/57	92/11	
Sale Date	78/147			
Sales and Use Tax Partial Exemption for Farm Equipment and Machinery	2002/029			
Sales Approach to Value	80/181	94/41		

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Sales of Tax Defaulted Land (<i>See Tax Deeded Property</i>)				
Sales Price (<i>See Purchase Price</i>)				
Sales Tax Exclusion, Equipment Leased to Federal Government	78/32	79/16	82/112	
Salvage Value	2004/019			
Santa Fe Pacific Realty Corporation	88/88			
Schools Exemption (<i>See Exemption</i>)				
Section 11 (<i>See Publicly Owned Lands, Taxable</i>)				
Section 236 Housing (<i>See Housing</i>)				
Section 515 Housing (<i>See Housing</i>)				
Seismic Safety Exclusion from New Construction	2001/089			
<u>Semiconductor</u>				
Manufacturing Equipment	90/36	92/34	94/24	
Valuation Factors Project	2006/028	2007/007	2008/065	2009/063
Senior Citizens, Property Tax Postponement	78/04	78/189	78/195	81/104
Senior Citizens, Base Year Value Transfer (<i>See Principal Residence Base Year Value Transfer</i>)				
Separate Assessment (<i>See Condominium, Timeshare, Undivided Interest</i>)				
Service Personnel (<i>See Disabled Veterans Exemption, Exemption--Veterans, Soldiers' and Sailors' Civil Relief Act</i>)				
Service Station Structures and Fixtures, Assessment of	88/24	88/40	92/27	
Servicemembers Civil Relief Act (<i>See Soldiers' and Sailors' Civil Relief Act</i>)				
Signature, Electronic	2003/024	2007/059		
Signature on Property Statements	84/60	2003/024		
Social Security Number Confidentiality	80/85	94/15		
Solar Energy Systems	80/182	81/10	81/71	81/94
	90/79	91/51	95/04	2004/051
	2005/056	2008/037	2008/071	
Soldiers and Sailors Civil Relief Act	87/32	91/21	2003/036	
Soundproofing Homes near Airports	85/113			
Special Taxes (Attorney General Opinion)	80/83			
Spending Limit (<i>See Gann Limit, Proposition III</i>)				
Sport Fishing Vessels	80/40	81/162		
<u>State Assesseees</u>				
AMTRAK Properties	98/49			
Appeal Decision Report	95/80	96/18	97/46	98/25
	99/26	2000/029	2001/025	2002/007
	2003/021	2004/009	2005/018	2006/008
	2007/011	2008/012	2009/006	
Calendar for Valuation of Public Utilities and Railroads	2009/060			
<u>State Assesseees (continued)</u>				
Electric Generation Facilities, Assessment Jurisdiction	2003/009			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Listing of	97/52	98/44	99/48	2000/047
	2002/055	2003/053	2004/044	2005/045
	2006/027	2007/030	2008/044	2009/030
Supplemental Assessments	87/75	2001/024		
Telecommunications Equipment Obsolescence Project	2007/014	2008/014	2008/068	
Wireless Communication Tower Sites, Delegation of Jurisdiction	2001/024			
State Highway Real Property, Possessory Interests In	83/81			
State Lands Commission, Assessors Report to	82/133			
State of California, Housing Finance Agency	2008/017			
State University Exemption (<i>See College Exemption, Exemption, Public Schools Exemption</i>)				
<u>Statute of Limitations</u>				
Escape Assessments	79/163	82/124	86/82	94/32
	94/46	95/35	96/52	2001/035
	2002/014			
Supplemental Assessments	88/75	92/75	93/03	94/32
	95/35	96/52	2001/035	2002/014
Waiver of	84/61	88/75		
Step Transaction Doctrine	92/69	95/33	95/67	2009/041
Stipulations	88/43			
Student Bookstores, College Exemption	80/43	89/22	89/85	
Student Housing	82/06			
Subdivision Lots, Valuation of	84/51			
Subpoena Power, Assessor's	81/20			
Subsidized Housing (<i>See Housing--Restricted</i>)				
<u>Supplemental Assessments</u>				
Appeals	84/33	90/54	95/32	
Bill Cancellation	87/25			
Builder's Exclusion	83/132			
Disabled Veterans Exemption	84/58			
Disaster Relief	83/128	85/75		
Electric Generation Facilities	99/83			
Eminent Domain	85/75	85/126		
Enrollment	94/32			
Exemptions	84/58	84/67	85/13	85/71
	95/14	95/55		
Fixtures	85/24	86/32	87/58	91/59
Homeowners' Exemptions	84/58	85/71	85/75	
Late-Filed Exemptions	85/71	85/75	86/19	86/34
	93/78	94/30		
Leasehold Improvements	83/132			
<u>Supplemental Assessments (continued)</u>				

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Legislation	83/82 87/25	83/111	84/103	85/126
Mobilehome/Manufactured Home	83/128	93/46		
Mobilehome Park, Transfers of Individual Interests	99/87			
Notice	93/10			
Open Space (Williamson Act)	83/128			
Possessory Interests	83/132	86/12		
Proration Date	87/25			
Questions and Answers	83/128 85/75	83/132	84/18	84/33
Removal of Property	83/128	86/09		
State Assesseees	85/75	2001/024		
Statute of Limitations	88/75 95/35	92/75 96/52	93/03 2001/035	94/32 2002/014
Veterans' Exemption	84/58			
Window Period	85/73			
Wireless Communication Tower Sites	2001/024			
Supplemental Security Income	81/146			
Surplus Residences (<i>See Cal Trans</i>)				
Survivor-Curve Percent Good Factors Explained (AH 581A)	78/11			

T

Tax Amnesty Program	84/115			
<u>Tax Bill</u>				
Cancellation of Supplemental Assessments	87/25			
Information to be Included	93/10			
Tax Credit, Investment	83/21	88/15		
Tax Credit, Low-Income Housing	2005/044			
Tax Deeded Property	80/08			
Tax on Sale of Real Property (Income Tax Withholding)	2003/014			
Tax Postponement (<i>See Senior Citizens Property Tax Postponement</i>)				
Tax Rate Area	78/185			
Tax Rebates, Manufacturing Property	99/61			
Taxable Publicly Owned Lands (<i>See Publicly Owned Lands</i>)				
Taxpayers' Bill of Rights	93/62	93/80	94/06	
Taxpayers' Bill of Rights Annual Report	95/22 99/77 2003/069	96/26 2000/079	97/13 2001/094	98/63 2002/066
Telecommunications Equipment Obsolescence Project	2007/014	2008/014	2008/068	
Tenant Improvements, Special Topic Survey on Assessment Coordination	99/86			
<u>Timber</u>				
Disclosure of Sale Data (Attorney General Opinion)	78/163			

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Fire Damaged Timber	89/27	89/69		
Hearing Procedures	78/91	78/122		
Indian Tribe Owners of Timber	91/71			
Legislation	82/137	94/65		
Preserve Zone Compatible Uses	78/147	82/137		
Recoupment Fees	94/65			
Sales Transactions (Attorney General Opinion)	78/163			
Tax Rate Areas	83/126			
Timber Owner	91/71	92/76		
Value of Timberland (Timber Production Zone)	79/24	81/160	82/137	82/142
	85/08	85/23	85/72	85/136
	86/97	87/102	89/02	89/91
	90/82	91/85	92/83	93/76
	94/71	95/78	96/71	97/68
	98/60	99/71	2000/072	2001/076
	2002/070	2003/072	2004/068	2005/065
	2006/047	2007/045	2008/064	2009/057
Yield Tax Hearing Procedures	78/91	88/77		
Yield Tax and Reserve Fund Rates	78/184	79/205	80/170	81/135
	81/154	81/157	81/164	82/131
	82/137	83/06	83/123	84/14
	84/111	85/09	85/122	85/135
	86/87	86/96	87/94	87/103
	88/77	89/03	89/82	89/90
	90/78	90/83	91/81	91/84
	92/74	92/82	93/68	93/77
	94/68	94/70	95/71	95/77
	96/66	96/73	97/70	98/57
	98/69	99/66	2000/074	2000/091
	2001/087	2002/079	2003/005	2003/076
	2003/082	2004/072	2004/086	2005/066
	2006/003	2006/046	2006/062	2007/046
	2008/038	2008/066	2008/078	2009/056
Yield Tax Revenue Distribution	82/137			
Timeshares, Assessment of	80/97	82/92	82/122	99/67
Tomato Paste Bins or Drums (Business Inventory Exemption)	2007/019			
Tools, Exemption of	94/76	2001/069		
Tower Sites, Wireless Communication	2001/024			
Tractors	94/44			
Transfer Tax—Preliminary Change of Ownership Report	85/37			
Transferable development Right (<i>Mitsui Fudosan</i>)	91/12			
Transfers (<i>See Change in Ownership</i>)				
Transit Development Board Property Exempt	81/120			
Transshipment Exemption Invalid	79/21	79/29	79/168	
<u>Trees and Vines</u>				
Assessment of	78/128	79/131		

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
Base Year Value Transfer (Grapevines)	97/65	2000/092		
Disaster Relief	2008/084			
Frost Damage	91/13	92/09	99/52	2007/057
Trespass, Assessor's Right	78/213	79/66		
Tribal Housing Exemption (<i>See Exemption, Tribal Housing</i>)				
Trust	80/25			
Trust Distribution	91/08			
236 Housing (<i>See Housing, Restricted</i>)				

U

Underground Storage Tanks	99/62	2007/050		
Underreporting	79/135			
Undeveloped Mineral Rights	82/77			
Undivided Interests (Separate Assessments)	80/180	85/85	86/04	95/05
Unpatented Mining Claims	93/64			
<u>Unsecured Roll</u>				
Data	81/70			
Tax Bills	78/48	80/30	80/71	80/175
Tax Rate (Attorney General Opinion)	78/111			
U.S. Forest Service Campgrounds	86/42			
U.S. Instrumentalities	78/50			
U.S. Postal Service	89/33	91/43		

V

<u>Valuation Factors Project</u>				
Announcement of Project	2006/028			
Biopharmaceutical Equipment and Fixtures Definition	2007/008			
Nonproduction Computers Definition	2006/055			
Semiconductor Manufacturing Equipment Definition	2007/007			
<u>Value Guides</u>				
Aircraft	97/03			
Commercial and Industrial	97/71			
Vendors in Public Buildings	80/48			
<u>Vessels</u>				
Assessment	80/40	80/168		
Claim Classification	79/102			
Depreciation Factors	2008/081			
Documented	79/183	81/162	95/14	
Eligible for 1 Percent Assessment	79/80	81/162	82/113	
Income Limit	79/65	79/81	84/55	85/20
<u>Vessels (continued)</u>				
Sport Fishing	80/40	81/162		

<u>TOPIC</u>	<u>LETTER NUMBER</u>			
<i>Veterans (See Disabled Veterans Exemption, Exemption-Veterans)</i>				
Video, Assessment Appeals Information	2009/005			
Video Cassette Tapes, Assessability	86/60			
Video Service Assessment Guidelines	2008/032			
<u>Vineyards and Orchards</u>				
Assessment of	78/128	79/131		
Base Year Value Transfer (Grapevines)	97/65	2000/092		
Disaster Relief	2008/084			
Frost Damage	91/13	92/09	99/52	2007/057
Virtual Nonprofit Seminar	2009/043			
W				
Water Service - New Construction	91/37			
<u>Website, Board of Equalization</u>				
Assessment Appeals Information Video	2009/005			
Assessors' Handbook	97/76			
Disasters, List of Governor-Proclaimed	2006/015			
Legal Opinions, Annotated	2002/021	2005/064		
Letters to Assessors	98/74	2003/044		
Property Tax Information	2000/019			
Training, Self-Study Sessions	2006/009			
Virtual Nonprofit Seminar	2009/043			
<i>Welfare Exemption (See Exemption, Welfare)</i>				
Wells, Replacement	78/147			
Wells under Construction, Valuation of	81/95	87/40		
<i>Williamson Act (See Open Space)</i>				
Windmills	81/71	81/94	2004/051	
Wireless Communication Tower Sites	2001/024			
Withholding, Income Tax (on Sale of Real Property)	2003/014			
<u>World Wide Web</u>				
Address Restriction	99/22	2002/085	2005/081	2006/048
Assessment Appeals Application E-Filing	2007/059			
Property Statement E-Filing	2003/024			
Works of Art	78/80	79/199		
Y				
Year, Assessment	88/50			
Z				
Zone, Coastal	78/60	86/10		