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GENERAL INFORMATION: The California State Board of Equalization (BOE) is offering its Property Taxes Law Guide (PTLG) for sale to local governments. This is the same law guide used by BOE staff.

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GENERAL INFORMATION

The BOE offers its Property Taxes Law Guide (PTLG) to local governments in hard copy and DVD formats. All versions of the law guides may be purchased on a one-year subscription basis. Renewal notices will be sent to subscribers prior to their expiration date. Subscription prices are updated annually based on publication costs.

Note: You may access these law guides free on our website at www.boe.ca.gov.

LAW GUIDES

The PTLG contains property tax laws and rules. The laws include section histories, notes, and significant court cases. The rules interpret the law for the purpose of administration and enforcement. The PTLG also contains pertinent provisions of the California Constitution, government codes that relate to property taxation, a calendar of property tax dates, and an indexed table of court cases.

The PTLG is available in the following formats:

1. The **hard copy** law guides consist of 3-ring binders (6" x 9") with loose-leaf pages. The purchase price covers the cost of binders, tabbed dividers, the basebook, and the first year's subscription to the updating service. There may be multiple updates each year.
2. The **DVD** consists of both the Property Taxes and the Business Taxes Law Guides on one disc. They are in HTML format. The HTML version allows you to search, copy, paste, and print. The DVD will include all current hard copy updates at the time of its production.
3. Both the Property Tax Law Guide (PTLG) and the Business Tax Law Guide (BTLG) are available free on the BOE website – www.boe.ca.gov – see the Legal Resources section at the bottom of the home page.