



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
(916) 445-4982

WILLIAM M. BENNETT  
First District, Kentfield

CONWAY H. COLY  
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

PAUL CARPENTER  
Fourth District, Los Angeles

GRAY DAVIS  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

August 11, 1987

TO COUNTY ASSESSORS:

No. 87/58

EXCLUSION OF FIXTURES FROM THE SUPPLEMENTAL ROLL

Chapter 261 of the Statutes of 1987 (Assembly Bill 297) was enacted July 27, 1987. This law amends Sections 75.5 and 75.15, and repeals Section 75.16 of the Revenue and Taxation Code.

This law declares that it is to take effect immediately as an urgency statute; however, it becomes operative on the first day of the month (August 1, 1987) following the effective date (July 27, 1987) of the bill.

Effective August 1, 1987, fixtures which are normally valued as a separate appraisal unit from a structure will no longer be subject to the supplemental assessment provisions.

Amended Sections 75.5 and 75.15 are not retroactive; therefore, the recommended principles and procedures spelled out in prior county assessors' letters for enrolling fixtures still apply to all assessments and future escape assessments and refunds levied up to and including the period March 1, 1987 through July 31, 1987. When business property statements are completed for lien date 1988, fixture additions and deletions will have to be reported for the March 1, 1987 through July 31, 1987 time period pursuant to Section 75.15.

A copy of the chaptered bill is enclosed for your convenience. If you have any questions regarding the above, please contact our Business Technical Services Section at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosure  
AL-20-0234C