



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 445-4982

September 25, 1989

WILLIAM M. BENNETT  
First District, Kentfield

CONWAY H. COLLIS  
Second District, Los Angeles

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

PAUL CARPENTER  
Fourth District, Los Angeles

GRAY DAVIS  
Controller, Sacramento

CINDY RAMBO  
Executive Director

No. 89/73

TO COUNTY ASSESSORS:

PRELIMINARY DRAFTS OF BOARD  
POLICIES AND PROCEDURES

Throughout each year the Board of Equalization writes many documents that become "Board policy." These documents include Property Tax Rules, Assessors' Handbook Sections, and letters to assessors. In many cases where the subject matter is complex and/or controversial, the Board will distribute preliminary drafts of these documents to county assessors, industry, and other interested parties. The purpose of this practice is to inform the recipients of these drafts of the possible position the Board will take relative to the particular subject matter, and to solicit input from the recipients as to possible errors in the manuscripts, different ideas and approaches, and to provide for documented objections.

In many cases the time frame between initial preliminary draft and final approval and distribution of the approved document can be extensive. Over a year ago the Board staff distributed a draft letter regarding the assessment of electrical generating facilities. Several policy issues are addressed in that draft letter.

While the draft letter represented the staff's thinking at the time, we caution all recipients of Board-written preliminary drafts to treat them only as they are intended to be treated--as a working tool for creating and implementing future property tax policy.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief  
Assessment Standards Division

VW:sk