



STATE BOARD OF EQUALIZATION

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CINDY RAMBO  
Executive Director  
No. 91/19

February 27, 1991

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

TAXABLE PUBLICLY OWNED LANDS

Section 11 of Article XIII of the State Constitution specifies a formula for use in determining assessed valuations of certain types of publicly owned lands.

In accordance with Article XIII, the factor to be used for 1991-92 assessments with respect to land assessed on the lien date in 1966 has been determined to be 25.66032. For land assessed on the lien date in 1967, it is 22.96239.

The 1990-91 assessed valuation on land only of \$583,325,308,000 was divided by a July 1, 1990 civilian population figure of 29,677,000. The resultant current land value per capita was divided by \$766 to obtain the 1966 factor and by \$856 to obtain the 1967 factor.

If you have any questions concerning this information, please contact the Research and Statistics Division at (916) 445-0840.

Sincerely,

Cindy Rambo  
Executive Director

CR:ap