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December 13, 2002

JAMES E. SPEED
Executive Director

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

ASSESSORS' HANDBOOK SECTION 521
ASSESSMENT OF AGRICULTURAL AND OPEN-SPACE PROPERTIES

In March 2002, Board staff initiated a project to update Assessors' Handbook Section 521, *Assessment of Agricultural and Open-Space Properties*. A draft of the update, which incorporates changes to reflect recent statutory changes, regulatory amendments, and judicial decisions, was mailed to county assessors and other interested parties in September 2002.

Since there have been few comments about the draft, **the meeting of interested parties originally scheduled for December 20, 2002, has been cancelled.** However, in addition to the changes incorporated in the current draft, Board staff proposes to add to the handbook a new chapter on the assessment of agricultural conservation easements. On **January 10, 2003**, Board staff will meet with assessors and other interested parties to discuss an outline of the proposed new chapter. The meeting will begin at 9:30 a.m. in Room 122 at the Board's headquarters, 450 N Street, Sacramento. Based on the discussion at the meeting, staff will draft the new chapter to distribute to interested parties for review and comment.

If you have any questions or comments regarding this project, please contact Mr. Benjamin Tang at (916) 324-2720, benjamin.tang@boe.ca.gov. The current handbook section is available on the Board's Web site (www.boe.ca.gov) or may be purchased from the Property and Special Taxes Department at (916) 445-4982. This letter and all future letters regarding this project will be posted on the Board's Web site and can be accessed by way of the following links: 1) Property Tax Programs, 2) Property Tax Committee Work Plans, and 3) Property Tax Committee Work Plans 2003.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee, Chief
Assessment Policy and Standards Division