



STATE BOARD OF EQUALIZATION

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Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

January 6, 1981

DOUGLAS D. BELL
Executive Secretary

No. 81/01

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing a listing of letters sent by us to county assessors during 1980. This list is arranged numerically and indicates the date and subject of the letters. We plan to send the next list in three months and will continue to furnish this information at quarterly intervals.

Sincerely,

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

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure

1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/1	January 4	Listing of Letters to County Assessors
80/2	January 11	Welfare Exemption—Property Leased to a Community College, State College or State University for Educational Purposes
80/3	January 11	Publicly Owned Lands
80/4	January 11	Mobilehome Assessments
80/5	January 11	Assessors' Handbook Section 222, <u>Standard Form List</u>
80/6	January 11	County Assessors' List
80/7	January 11	Assessors' Supervisory Personnel Questionnaire
80/8	January 11	Appraisal of Property Prior to Sale for Delinquent Taxes or Assessments
80/9	January 15	Information Regarding the Assessment of Petroleum Properties
80/10	January 17	1979 Homeowners' Exemption Multiple Claims List No. 3
80/11	January 22	Approval of Assessment Roll, Alphabetical Indexes and Value Notification Forms
80/12	January 25	Merced, Napa, Santa Barbara, and Santa Cruz County Assessment Practices Surveys
80/13	January 25	Organization of the Board for 1980
80/14	January 25	Summary of Proposed Legislation Number 1
80/15	January 29	Property Taxes Rule 1025, Value of Timberland
80/16	February 5	Appraiser Certification Examination
80/17	February 8	1980 Property Tax Calendar
80/18	February 12	Assessors' Handbook Section 581, <u>Equipment Index Factors</u>
80/19	February 8	Change of Ownership Reporting and Penalties for Noncompliance
80/20	February 7	Board Hearing on Oil and Gas Producing Properties
80/21	February 8	Summary of Proposed Legislation Number 2
80/22	February 13	Proposed Representative Periods for the 1980 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
80/23	February 19	General Aircraft in Dealers' Inventory - Not Eligible for Business Inventory Exemption
80/24	February 19	1980-81 Contract Audit Program
80/25	February 19	Concepts in Change in Ownership
80/26	February 22	Valuation of Relocated Improvements

1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/27	February 26	Assessors' Handbook Section 533.80 Update
80/28	February 22	Welfare or Veterans' Organization Exemption 1980 Processing
80/29	February 26	Effect of the Business Inventory Exemption Upon Direct Billings
80/30	February 29	Date for Attachment of 1-Percent Penalty to Unsecured Tax Bill is December 1 for 1980
80/31	February 29	Welfare Exemption-\$250 Maximum Taxes Under the Provisions of Sections 270(b) and 271(c) Where the Owner Files the Claim Timely but the Operator Files the Claim Late
80/32	February 29	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
80/33	February 29	Summary of Proposed Legislation Number 3
80/34	February 29	Monthly Listing of Aircraft Activity
80/35	-	No letter this Number
80/36	February 29	Sacramento County Assessment Practices Survey
80/37	March 4	Information Directories
80/38	February 29	Assessors' Handbook Section 581A, <u>The Explanation of the Derivation of Equipment Percent Good Factors</u>
80/39	March 7	Change in Ownership - Corporate Stock Transfers
80/40	March 5	Legislation Affecting Sport Fishing Vessels
80/41	March 7	Revised Forms AH 576D, Vessel Property Statement, AH 576E, Affidavit for 1 Percent Assessment of Certain Vessels
80/42	March 7	Commercial Aircraft Allocations
80/43	March 11	College Exemption - Student Bookstores
80/44	March 14	Assessors' Handbook Section 262, <u>Church Exemption</u>
80/45	March 14	Assessors' Handbook Section 533.41, <u>Industrial Building Costs</u>
80/46	March 14	Summary of Proposed Legislation Number 4
80/47	March 14	Property Taxes Rule 1025, Value of Timberland
80/48	March 21	Possessory Interests
80/49	March 14	Disabled Veterans' \$15,000 Exemption Income Limitation
80/50	March 20	Tuolumne County Assessment Practices Survey
80/51	-	No letter this number
80/52	March 21	Summary of Proposed Legislation Number 5
80/53	March 25	Mandatory Audits - Banks and Insurance Companies

1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/54	March 25	Animals Not Subject to the Business Inventory Exemption
80/55	March 25	Veterans' Exemption - Effect of Proposition 3
80/56	March 25	List of Companies Entering Into Contracts With the California Pollution Control Financing Authority
80/57	March 26	Activities of County Assessment Appeals Agencies
80/58	March 28	Marin County Assessment Practices Survey
80/59	April 1	Summary of Proposed Legislation Number 6
80/60	April 4	Revised Individual Property Report Procedures
80/61	April 8	Prescribed Form AH 305, Application for Changed Assessment
80/62	April 11	Mobilehome Cost Manual
80/63	April 11	Listing of Letters to County Assessors
80/64	April 15	AH-502, Change in Ownership Statement for Real Property or Mobilehomes Subject to Local Taxation, Draft Number 2
80/65	April 16	Summary of Proposed Legislation Number 7
80/66	April 23	Assessors' Handbook Section 532, <u>Commercial Building Costs</u>
80/67	April 23	Summary of Proposed Legislation Number 8
80/68	April 24	Property Taxes Rules 1022, 1026, and 1027 - Timber Taxes
80/69	April 25	Business Inventory Exemption
80/70	April 29	Mandatory Audits
80/71	May 2	Legislation Affecting Refunds of the 1978 Unsecured Taxes
80/72	May 2	Summary of Proposed Legislation Number 9
80/73	April 30	Mobilehome Cost Study
80/74	May 2	Attorney General Opinions CV 78/125 and 79-1005
80/75	May 7	Summary of Proposed Legislation Number 10
80/76	May 2	Personal Effects and Household Furnishings Exemption
80/77	May 8	Construction in Progress
80/78	May 14	Property Taxes Rules 31 and 1042
80/79	May 14	Property Taxes Rules 133, 192, 202, 305, and 305.5
80/80	May 13	Data Gathering Meeting
80/81	May 14	Summary of Proposed Legislation Number 11

1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/82	May 16	Home Protection Companies' Personal Property
80/83	May 16	Attorney General's Opinions Relating to Property Taxation
80/84	May 16	Change in Ownership - Partitions
80/85	May 20	Social Security Number Confidentiality
80/86	May 21	Summary of Proposed Legislation Number 12
80/87	May 23	Property Taxes Rules 1022, 1026, and 1027 - Timber Taxes
80/88	May 29	Summary of Proposed Legislation Number 13
80/89	June 4	Summary of Proposed Legislation Number 14
80/90	June 6	Revenue and Taxation Code Section 5097.01
80/91	June 6	Assessors' Handbook Section 531, <u>Residential Building Costs</u>
80/92	June 21	Summary of Proposed Legislation #15
80/93	June 13	Homeowners' Match for 1980
80/94	June 24	Open-Space Statutes - Cancellation Fees and Charges
80/95	June 18	Harvest Value Schedules
80/96	June 27	Public Hearing for 1931 Property Statements
80/97	June 24	The Valuation of Time Share Ownership
80/98	June 25	Summary of Proposed Legislation Number 16
80/99	June 27	Mobilehome Park Operator Report
80/100	June 27	Board Hearing for Mobilehome Park Operator Report
80/101	June 26	Attorney General Opinion No. 80-322
80/102	June 27	Revenue and Taxation Code Section 432, Basis For Determining the \$100 or 10 Percent Penalty for Failure to File a Change in Ownership Statement
80/103	July 1	Mobilehome Make and License Fee Information
80/104	July 11	Local Equalization Hearings Questionnaire
80/105	July 9	Summary of Proposed Legislation Number 17
80/106	July 11	Training - Mobilehomes
80/107	July 11	AH 530F, Mobilehome Building Record
80/108	July 16	AH 502, Change in Ownership Statement
80/109	July 18	Catalog of Assessment Standards Division Courses for 1930-81
80/110	July 22	Assessors' Handbook Section 581A, <u>The Explanation of the Derivation of Equipment Percent Good Factors</u>
80/111	July 16	Summary of Proposed Legislation Number 13

1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/112	August 8	Mobilehomes Subject to Property Taxation
80/113	July 22	Changing Base Year Values
80/114	July 24	San Benito County Assessment Practices Survey
80/115	July 23	Summary of Proposed Legislation Number 19
80/116	July 29	Listing of Letters to County Assessors
80/117	July 30	Summary of Proposed Legislation Number 20
80/118	August 5	1980-81 Salary Survey Questionnaire
80/119	August 5	General Aircraft and Certificated Air Carriers, Assembly Bill 1994
80/120	August 1	1979-80 Budgets and Workload Report
80/121	August 4	Opinion No. 80-322
80/122	August 6	Summary of Proposed Legislation Number 21
80/123	August 12	Property Statement Forms and Tax Returns for 1931
80/124	August 8	Revenue Loss Subvention Data
80/125	August 12	Property Tax Rule 1025, Value of Timberland
80/126	August 13	Monterey County Assessment Practices Survey
80/127	August 15	AH-502, Change in Ownership Statement
80/128	August 19	Church of Scientology - Request for Information
80/129	August 19	Judgment: <u>State Board of Equalization v. San Diego County Assessment Appeals Board</u>
80/130	August 19	1980 Mobilehome Workshop Schedule
80/131	August 27	Summary of Proposed Legislation Number 22
80/132	August 29	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
80/133	September 3	Schedule of Appraisal Courses for 1930-81
80/134		No letter this number
80/135	September 5	Financial Corporations
80/136	August 29	Historical Properties Assessed Under Sections 439, 439.1, 439.2, 439.3, and 439.4 of the Revenue and Taxation Code - Yield Rate Component - 1931 Lien date
80/137	August 29	Lands Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code - Yield Rate Component - 1981 Lien Date
80/138	September 3	Verification of Principal Residence (Homeowners' Multiple Claims Listing No. 1 for 1930 Claims)

1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/139	September 5	Property Tax Rules 1022, 1026, & 1027
80/140	September 12	Summons to a Meeting at Los Angeles
80/141	September 17	Summary of Proposed Legislation Number 23
80/142	September 23	Mobilehome Delinquency Fee
80/143	September 26	1979 Activities of County Assessment Appeals Agencies
80/144	September 30	Application of Business Inventory Exemption to Aircraft Inventories
80/145	September 29	Annual Conference Program
80/146	October 7	Exemption of Cargo Containers
80/147	October 7	Change in Ownership - Options
80/148	October 10	AH-502, Change in Ownership Statement
80/149	October 17	Emergency Amendment to Property Tax Rule 135, Homeowners' Property Tax Exemption
80/150	October 17	Revisions to Open-Space Statutes Regarding Laborer Housing
80/151	October 24	Disabled Veterans' Exemption - Late Filing
80/152	October 22	Property Tax Rules 31 and 1042
80/153	October 24	Summary of Proposed Legislation Number 24
80/154	October 27	1981 Claim For Exemption Forms
80/155	October 28	Specifications and Procedures for Approval of 1981 Exemption Claim Forms and Checklist
80/156	-	No letter this number
80/157	October 24	Application of Penalty for Nonreporting of Change in Ownership
80/158	November 7	Property Taxes Rules 1022, 1026, and 1027
80/159	-	No letter this number
80/160	November 13	Property Tax Rule 135
80/161	October 31	Assessors' Handbook Section 534, <u>Rural Building Costs</u>
80/162	November 4	Corrected Form AH 576E, Affidavit for 4 Percent Assessment of Certain Vessels
80/163	November 7	Emergency Property Tax Rule 135, Homeowners' Property Tax Exemption
80/164	November 6	Salary Survey 1980-81
80/165	November 14	Listing of Letters to County Assessors
80/166	November 14	Revised AIREA Training Credit
80/167	November 14	Assessors' Handbook Section 532, <u>Commercial Building Costs</u>

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1980 COUNTY ASSESSOR LETTERS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
80/168	November 21	Legislation Affecting Documented Vessels
80/169	November 28	Property Taxes Rules 192, 202, 205, 305, and 305.5
80/170	November 21	Adjustment of Timber Yield Tax Rate and Timber Reserve Fund Tax Rate
80/171	November 25	Harvest Value Schedules
80/172	November 28	Assessors' Regional Conferences
80/173	November 25	Verification of Principal Residence Homeowners' Multiple Claims Listing No. 2 for 1980
80/174	December 2	Property Taxes Rule 133
80/175	December 5	Recent Developments Regarding the 1978-79 Unsecured Roll
80/176	December 5	Auditor Qualifications
80/177	December 5	1981 California Farm Equipment Show and International Exposition
80/178	December 5	AH 600, Mobilehome Park Operator Report
80/179	December 22	Property Tax Laws Workshop
80/180	December 9	Change in Ownership Legislation - Technical
80/181	December 9	Legislative Changes to Change in Ownership Statement, Disaster Relief, Comparable Sales, Periodic Appraisals, List of Transfers, and Escapes and Corrections
80/182	December 9	New Construction/Solar Exemption
80/183	December 12	Property Taxes Rules 1022 and 1026
80/184	-	No Letter This Number
80/185	December 18	Property Tax Rule 135