



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

7020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

CONWAY H. COLLIS
First District, Los Angeles
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, Kentfield
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

January 13, 1984

No. 84/01

TO COUNTY ASSESSORS:

LISTINGS 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 two listings of letters sent by us to county assessors during the year 1983. The first list is arranged numerically and indicates the date and subject of the letter. The second listing is arranged by topic and indicates the letter number.

We plan to send the next lists in July. We hope this information will be useful to you.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

1983
COUNTY ASSESSOR LETTERS

<u>Number</u>	<u>Date</u>	<u>Subject</u>
83/01	January 4	Listings of Letters to County Assessors
83/02	January 4	Exemption Workshops
83/03	January 5	Real Property Acquired by Public Retirement Systems
83/04	January 5	Oil and Dissolved Gas Production Report, Form 566-D and Dry Gas Production Report, Form 566-F
83/05	January 6	County Assessors' List
83/06	January 7	Timber Yield Tax Rate and Timber Reserve Fund Tax Rate
83/07	January 11	Organization of the Board for 1983
83/08	January 14	Assessors' Handbook Section 222, <u>Standard Form List</u>
83/09	January 14	Summary of Proposed Legislation Number 1
83/10	January 18	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, and Value Notification Forms to the State Board of Equalization
83/11	January 28	1982 Homeowners' Exemption Multiple Claims List No. 3
83/12	February 4	Article XIII A Inflation Factor
83/13	January 28	Property Taxes Rules 255, 371-380, and 401-412
83/14	February 8	Changes in Opinions of Value
83/15	February 8	Salary Survey 1982-83
83/16	February 8	Property Tax Calendar
83/17	February 8	Assembly Bill 1539, Certificated Aircraft, and 1983 Air Carrier Property Statements
83/18	February 9	Santa Clara County Assessment Practices Survey
83/19	February 11	Property Taxes Rule 462.5
83/20	February 18	Amendments to Change in Ownership and Taxpayer Reporting Statutes
83/21	February 18	Investment Tax Credit
83/22	March 1	Assessors' Handbook Section 533.80, Update
83/23	March 1	1983-84 Contract Audit Program
83/24	February 24	Exemption Pamphlet: Church Exemption; Religious Exemption; and Religious Aspects of the Welfare Exemption
83/25	March 1	Public Hearing Property Taxes Rules
83/26	March 1	Property Taxes Rule 313
83/27	March 1	Property Taxes Rule 1025
83/28	March 1	Property Taxes Rule 1045
83/29	February 24	Barrett and Armstrong Cases

<u>Number</u>	<u>Date</u>	<u>Subject</u>
83/30	February 28	Riverside County Assessment Practices Survey
83/31	March 1	Representative Periods for the 1983 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
83/32	February 28	Taxable Publicly Owned Lands
83/33	March 3	Assessors' Handbook Section 581, <u>Equipment Index Factors</u>
83/34	March 8	Insert for Pamphlet No. 48: Property Tax Information for Church Exemption; Religious Exemption; and Religious Aspects of the Welfare Exemption
83/35	March 11	Change in Ownership Exclusion for Replacement Property Acquired by Persons Displaced by Eminent Domain Proceedings, Acquisition by Public Entities, or Inverse Condemnation
83/36	March 11	Assessors' Handbook Section 533, <u>Industrial Building Costs</u>
83/37	March 11	Summary of Proposed Legislation Number 2
83/38	March 18	Information Directories
83/39	March 18	Quick Reference Chart - Change in Ownership
83/40	March 22	Summary of Proposed Legislation Number 3
83/41	March 25	Listing of Companies Entering into Contracts With the California Pollution Control Financing Authority
83/42	March 23	Property Taxes Rule 462.5
83/43	March 29	Summary of Proposed Legislation Number 4
83/44	March 29	Disabled Veterans' \$60,000 Exemption Income Limitation
83/45	April 1	Change in Ownership of Local Entities
83/46	April 5	Assessors' Handbook Section 534.00, <u>Rural Building Costs</u>
83/47	April 5	California Consumer Price Index, February 1983
83/48	April 8	Property Taxes Rules 904, 905, and 1002
83/49	April 12	Correction to Letter No. 83/20, Amendments to Change in Ownership and Taxpayer Reporting Statutes
83/50	April 13	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
83/51	April 18	1983 Calendar for Valuation of Public Utilities
85/52	April 22	Summary of Proposed Legislation Number 5
83/53	April 29	Property Taxes Rule 171
83/54	April 29	Property Taxes Rule 202
83/55	April 29	Property Taxes Rule 309
83/56	April 29	Property Taxes Rules 1021 and 1024

<u>Number</u>	<u>Date</u>	<u>Subject</u>
83/57	May 6	Summary of Proposed Legislation Number 6
83/58	-	No Letter this Number
83/59	May 10	Applicability of the Business Inventory Exemption to Returnable Containers, and Definition of Containers and Container Materials
83/60	May 26	Summary of Proposed Legislation Number 7
83/61	May 20	Office Relocation
83/62	May 26	AB 1428, Accelerated Assessments and Property Taxes
83/63	June 3	Homeowners' Match for 1983
83/64	May 31	Property Taxes Rule 122.5
83/65	May 31	Property Taxes Rule 307
83/66	June 6	Reapportioned Equalization Districts
83/67	June 1	California Consumer Price Index
83/68	June 10	Summary of Proposed Legislation Number 8
83/69	June 10	Harvest Value Schedules
83/70	June 14	Summary of Proposed Legislation Number 9
83/71	June 14	Questionnaire for Special Topic Survey on Mobilehomes
83/72	June 24	State Board of Equalization Appraisal Courses and Seminars for 1983-84
83/73	June 24	Public Hearing for 1984 Property Statements
83/74	June 28	Summary of Proposed Legislation Number 10
83/75	July 13	Trinity County Assessment Practices Survey
83/76	July 20	Summary of Proposed Legislation Number 11
83/77	July 22	Assessors' Handbook Section 531, <u>Residential Building Costs</u>
83/78	July 25	Stanislaus County Assessment Practices Survey
83/79	July 29	Listings of Letters to County Assessors
83/80	August 2	Summary of Proposed Legislation Number 12
83/81	August 9	Possessory Interests in State Highway Real Property
83/82	August 9	Supplemental Assessments, SB 813 - Chapter 498 of Statutes of 1983
83/83	August 16	Clean-Up Legislation for SB 813
83/84	August 17	Senate Bill 813 Implementation Workshops
83/85	August 19	Property Statement Forms and Tax Returns for 1984
83/86	August 19	The Assessment of Mobilehome Accessories
83/87	August 25	Senate Bill 813 Workshop
83/88	August 26	Property Statement Forms for 1984
83/89	September 6	Summons to a Meeting at Redding

<u>Number</u>	<u>Date</u>	<u>Subject</u>
83/90	September 2	Property Taxes Rule 122.5, Fixtures
83/91	August 31	Financial Corporations
83/92	September 2	Budget, Staff, and Roll Data
83/93	September 2	Summary of Proposed Legislation Number 13
83/94	September 1	Dry Gas Production Report, Form 566-F
83/95	August 31	Historical Properties Assessed Under Sections 439, 439.1, 439.2, 439.3, and 439.4 of the Revenue and Taxation Code, Yield Rate Component 1984 Lien Date
83/96	August 31	Lands Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code, Yield Rate Component - 1984 Lien Date
83/97	September 2	Senate Bill 1275; Assembly Bill 1134 - Religious, Church, and Welfare Exemptions
83/98	September 2	San Diego County Assessor
83/99	September 13	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
83/100	September 22	San Francisco County Assessment Practices Survey
83/101	September 16	Mono County Assessment Practices Survey
83/102	September 20	Summary of Proposed Legislation Number 14
83/103	September 23	Alpine County Assessment Practices Survey
83/104	September 30	Schedule of SBE Appraisal Courses and Workshops for 1983-84
83/105	September 30	Senate Bill 813 Form Revisions
83/106	September 30	Annual Conference Program
83/107	October 14	Appointment of San Diego County Assessor
83/108	October 14	Property Tax Rule 136, Welfare Exemption, Public Hearing November 30, 1983
83/109	October 14	Property Tax Rule 462.5, Change in Ownership of Real Property Acquired to Replace Property Taken by Governmental Action or Eminent Domain Proceedings Public Hearing November 30, 1983
83/110	October 18	1984 Claim for Exemption Forms
83/111	October 19	Assembly Bill 399
83/112	October 21	Legal Entity Ownership Program Escape Assessments Under Revenue and Taxation Code, Section 64(c)
83/113	October 28	Summary of Proposed Legislation Number 15
83/114	November 4	Suggested Supplemental Assessment Forms
83/115	November 4	Recent Mobilehome Legislation
83/116	November 8	Modifications to 1984 Property Statements

<u>Number</u>	<u>Date</u>	<u>Subject</u>
83/117	November 10	Proposed Exemption Forms for Homeowners' Disabled Veterans' and Certain Aircraft
83/118	November 16	Assessors' Handbook Section 510D, <u>The Appraisal of Mobilehome Parks</u>
83/119	November 16	Specifications and Procedures for Approval of 1984 Exemption Claim Forms and Checklist
83/120	November 21	1984 Calendar for the Valuation of Public Utilities and Railroads
83/121	November 25	Property Taxes Rule 171
83/122	November 25	Timber Yield Tax Rules 1021 and 1024
83/123	November 23	Adjustment of Timber Yield Tax Rate
83/124	November 28	Harvest Value Schedules
83/125	December 6	Assessors' Handbook Section 521A, <u>The Valuation of Open-Space Property</u>
83/126	December 6	Tax Rate Areas-Timber Yield Tax
83/127	December 6	Modified 1984 Property Statements
83/128	December 6	Supplemental Assessments
83/129	December 7	1984 Exemption Forms for Homeowners, Disabled Veterans, and Certain Aircraft
83/130	December 16	Property Tax Rule 122.5, Fixtures
83/131	December 16	\$60,000 Disabled Veterans' Exemption, Household Income Limits
83/132	December 16	Questions and Answers Regarding Supplemental Assessments
83/133	December 19	Imperial County Assessment Practices Survey
83/134	December 23	Property Taxes Rule 462.5
83/135	December 30	Property Tax Rule 202

1983 INDEX OF ASSESSOR'S LETTERS

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Accelerated Assessments	83/62
Aircraft	
Certificated	83/17
Representative periods	83/31
Annual Conference Program (see meeting, joint)	83/89, 83/106
Appointment of (see staff assignments)	
San Diego Assessor	83/98, 83/107
Armstrong and Barrett Cases	83/29
Practices Surveys	
Alpine	83/103
Imperial	83/133
Mono	83/101
Riverside	83/30
San Francisco	83/100
Santa Clara	83/18
Stanislaus	83/78
Trinity	83/75
Roll Corrections	83/14
Assessments, supplemental	83/82, 83/83, 83/84, 83/87, 83/105, 83/111, 83/114, 83/128
Assessors' Handbook Sections	
222	83/08
501D	83/118
521A	83/125

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 2)

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Assessors' Handbook Sections (Contd.)	
531	83/77
533	83/36
533.80	83/22
534	83/46
581	83/33
587	83/50
Assessors	
List of	83/05
Supervisory personnel	83/38
Barrett and Armstrong Cases	83/29
Board of Equalization, Organization of	83/07
Board Rules	
1	83/25
4	83/25
8	83/25
122.5	83/64, 83/90, 83/130
124, 131	83/25
136	83/108
151	83/25
171	83/53, 83/121
192	83/25
202	83/25, 83/54, 83/135

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 3)

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Board Rules (Contd.)	
202-205	83/25
253	83/25
255	83/13, 83/25
301	83/25
305	83/25
305.1	83/25
307	83/65
309	83/55
311, 316, 321, 324	83/25
313	83/26
371-380	83/13, 83/25
401, 412	83/13, 83/25
460.1	83/25
460-471	83/25
462.5	83/19, 83/42, 83/109, 83/134
904 & 905	83/48
900 series & 1002	83/48
1021	83/56, 83/122
1024	83/56, 83/122
1025	83/27
1045	83/28
1051	83/25

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 4)

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Budgets and Workloads	83/92
Calendar, property tax	83/51, 83/120
California Consumer Price Index	83/12, 83/47, 83/67
California Pollution Control Financing Authority	83/41
Certificated Aircraft	83/17
Change in ownership	83/20, 83/35, 83/39, 83/45, 83/49
Checklist for approval of content of assessment roll	83/10
Consumer Price Index, California	83/12, 83/47, 83/67
Containers, Returnable	83/59
Contract audit program	83/23
Corrections, Roll	83/14
Court Cases	83/29
Equalization Districts, Reapportioned	83/66
Escape assessments	83/112
Exemption	
Aircraft, form	83/117
Business inventory	
Containers, returnable	83/59
Returnable containers	83/59
Church	83/97
Disabled Veterans	83/44, 83/131
Form correction	83/117

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 5)

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Exemption (Contd.)	
Income limit	83/44, 83/131
Homeowner's	
Exemption claim form	83/117
Match	83/63
List #3	83/11
Pamphlet	83/24, 83/34
Religious	83/97
Welfare	83/97
Workshops	83/02
Financial corporations	83/91
Forms	
Aircraft	83/117
Checklist	83/10
Disabled veterans' exemption claim form, revised	83/117, 83/129
Dry Gas Production Report	83/94
Exemption claim forms	83/110, 83/119, 83/129
Gas, dry, production report	83/94
Homeowners' exemption correction or termination notice for 1979	83/117, 83/129
Oil and Dissolved Gas Production Report	83/04
Property statement forms and tax returns	83/17, 83/73, 83/85, 83/88, 83/99, 83/116, 83/127

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 6)

<u>TOPIC</u>	<u>LETTER NUMBER</u>
Forms (Contd.)	
Specifications and procedures for approval of property statement, production report and in-lieu tax forms	83/99, 83/119
Standard forms list	83/08
Supplemental Assessment	83/114
Historical property, capitalization rate	83/95
Index of letters to assessors	83/01 83/79
Information directory, State Board of Equalization	83/38
Investment Tax Credit	83/21
Legal Entity Ownership Program escape assessments	83/112
Letters to assessors, index of	83/01
Letters to assessors, listing of	83/79
Meeting, assessors and Board of Equalization, joint (annual conference)	83/89 83/106
Mobilehome	
Accessories	83/86
Legislation	83/115
Questionnaire, Special Topic Survey	83/71
Office relocations	83/61
Oil and gas production report, revised	83/03
Open Space	
Capitalization rate	83/96
Organization of the Board	83/07

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 7)

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Pamphlet, exemption	83/24	83/34	
Possessory Interests			
State Highway Real Property	83/81		
Property statements	83/17 83/88	83/73	83/85
Property Tax			
Calendar	83/16		
Proposition 13			
Accelerated assessment under	83/62		
Change in ownership	83/19 83/39 83/62	83/20 83/45	83/35 83/49
Change in ownership, legal entity ownership program	83/45		
Consumer price index	83/12	83/47	
Eminent domain, assessment follow- ing	83/35		
Inflation Factor	83/12	83/47	
New construction	83/62		
Quick Reference chart, change in ownership	83/39		
Public retirement systems, property acquired by	83/03		
Public utility assessment calendar	83/120		
Publicly owned lands, taxable	83/32		
Reapportioned equalization districts	83/66		
Relocation, offices	83/61		

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 8)

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Retirement, Reilly			
Retirement systems, public, prop- erty acquired by	83/03		
Returnable containers	83/59		
Roll correction	83/14		
Salary survey	83/15		
State Highway Real Property, Possessory Interests In	83/81		
Summary of Proposed Legislation 1983	83/09	83/37	83/40
	83/43	83/52	83/57
	83/60	83/68	83/70
	83/74	83/76	83/80
	83/93	83/102	83/113
Summons to joint meeting, assessors and Board	83/89	83/106	
Supplemental Assessments	83/82	83/83	83/84
	83/87	83/105	83/111
	83/114	83/128	83/132
Taxability			
Publicly owned lands	83/32		
Timber			
Harvest value schedules	83/69	83/124	
Tax Rate Areas	83/126		
Yield tax and reserve fund rates	83/06	83/123	

1983 INDEX OF ASSESSOR'S LETTERS (Cont. 9)

<u>TOPIC</u>	<u>LETTER NUMBER</u>		
Training			
Courses to be offered	83/72	83/104	
Workshops	83/02	83/84	83/87
Utility valuation calendar	83/51	83/120	

A0-11-0765A
January 6, 1984