



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

January 23, 1987

No. 87/01

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 1986. 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; it also shows letters sent in prior years.

In order to keep the index as uncluttered as possible, only the letters from the most recent calendar year are shown in their entirety. After that, letters that are purely housekeeping in nature, meeting announcements, transmittal letters, etc., are dropped from the index.

We hope this information will be useful to you.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

1986 LETTERS TO ASSESSORS

<u>Number</u>	<u>Date</u>	<u>Subject</u>
86/01	January 13	Listings of Letters to County Assessors
86/02	January 6	Assessors' Handbook Section 222, <u>Standard Form List</u>
86/03	January 3	Rule No. 252, Content of Assessment Roll
86/04	January 8	Applying Proposition 8 to Fractional Interests in Real Property
86/05	January 8	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, Value Notification, and Notice of Supplemental Assessment Forms to the State Board of Equalization
86/06	January 14	Rule 317, Public Hearing, Personal Appearance by Application, Appearance by Agent
86/07	January 13	Correction of Overassessments and Reduction of Section 463 Penalties
86/08	January 13	Welfare Exemption Notice
86/09	January 17	Removal of Property, Chapter 441 of Statutes of 1985 (Assembly Bill 467)
86/10	January 24	Additional 1985 Legislation
86/11	January 27	Property Tax Rule 135, Homeowners' Property Tax Exemption
86/12	January 28	Possessory Interests - Supplemental Assessments
86/13	February 3	Assessors' Handbook Section 267, <u>Welfare Exemption</u>
86/14	February 3	Budget, Workload and Assessment Appeal Activity in Assessors' Offices in 1984-85
86/15	February 21	Assessors' Handbook Section 533.80 Update
86/16	February 11	Assessors' Handbook - Table of Contents
86/17	February 13	Mobilehome Reinstatement Program
86/18	February 20	Dead Bills
86/19	February 21	Exemptions - Supplemental Assessments, Late Filed Claims for Exemption
86/20	February 21	Society of Auditor-Appraisers Master Auditor-Appraiser Designation
86/21	February 21	Contra Costa County Assessor
86/22	February 21	Final CCPI Announced For 1986-87 Roll
86/23	February 20	Taxable Publicly Owned Lands
86/24	February 25	Assessors' Handbook Section 581, Equipment Index Factors

<u>Number</u>	<u>Date</u>	<u>Subject</u>
86/25	March 3	County Assessors' List
86/26	March 3	Representative Periods for the 1985 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
86/27	March 3	Special Topic Survey on Assessment Appeals Practices and Procedures
86/28	-	No Letter This Number - Oops!
86/29	March 17	Welfare Exemption--Homes For The Elderly and Handicapped Income Statements
86/30	March 17	1986-87 Contract Audit Program
86/31	March 25	Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>
86/32	March 31	Supplemental Assessment of Removed Fixtures in 1986
86/33	April 4	Disaster Relief
86/34	May 9	Exemptions - Late Filing
86/35	April 14	Salary Survey 1985-86
86/36	May 23	Declines in Values on First Lien Date (Proposition 8)
86/37	May 28	Harvest Value Schedules
86/38	June 6	Rule 463.5, Public, Hearing, Date of Completion of New Construction - Supplemental Assessments
86/39	June 4	Information Directories
86/40	June 4	Exempt Property of the Civil Air Patrol
86/41	June 4	Primary Election Results
86/42	June 12	Possessory Interests in United States Forest Service Campgrounds
86/43	June 16	Napa County Assessment Practices Survey
84/44	June 18	Property Tax Rule 457, Conduct of Hearing
86/45	June 13	Welfare Exemption - Property Owned by A College and Used By Qualifying Religious, Hospital, Scientific or Charitable Organization
86/46	June 16	Preliminary Change of Ownership Report Form
86/47	June 20	Assessors' Handbook Section 531, <u>Residential Building Costs</u>
86/48	June 26	Lassen County Assessor
86/49	June 26	Homeowners' Match For 1986
86/50	July 3	Changes in Ownership of Air Rights
86/51	July 3	Court Cases Affecting Property Tax Assessments
86/52	July 11	Transfers of Ownership Interests in a Tenant- owned Mobilehome Park

<u>Number</u>	<u>Date</u>	<u>Subject</u>
86/53	July 18	State Board of Equalization Appraisal Courses and Seminars for 1986-87
86/54	July 23	Special Topic Survey Audit Program
86/55	July 30	1986 Exemption Guidelines
86/56	August 4	N.A.D.A. Mobilehome Manufactured Housing Appraisal Guide
86/57	August 8	Office of Administrative Law Review of Letters to Assessors
86/58	August 12	Financial Corporations
86/59	August 14	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
86/60	August 14	Assessability of Video Cassette Tapes in Dealers' Inventories
86/61	August 18	Listings of Letters to County Assessors
86/62	August 14	Handling of Overassessments Discovered by Audit of Nonmandatory Accounts
86/63	August 22	1987 Property Statement Forms
86/64	September 3	County Assessors' List
86/65	September 5	Assessors' Handbook Section 568, <u>The Appraisal of Cable Television</u>
86/66	September 10	Open-Space Land Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code Yield Rate Component - 1987 Lien Date
86/67	September 10	Schedule of SBE Appraisal Courses for 1986-87
86/68	September 10	Listing of Companies Entering Into Contracts with the California Pollution Control Financing Authority
86/69	September 10	Historical Properties Assessed Under Sections 439, 439.1, 439.2, 439.3, and 439.4 of the Revenue and Taxation Code Yield Rate Component - 1987 Lien Date
86/70	September 11	Calaveras County Assessor
86/71	September 16	Questionnaire for Special Topic Survey Regarding Confidentiality of Assessors' Records
86/72	September 17	Summons to a Meeting at Burlingame
86/73	September 18	Revised Exemption Pamphlet: Church Exemption; Religious Exemption; and Religious Aspects of the Welfare Exemption
86/74	September 25	Public Hearing: Rule 463.5, Date of Completion of New Construction - Supplemental Assessments
86/75	September 30	Airline Possessory Interests in Government-Owned Airports
86/76	October 3	1987 Exemption Forms

<u>Number</u>	<u>Date</u>	<u>Subject</u>
86/77	October 9	Budget, Staff, Roll, and Assessment Appeal Data
86/78	October 9	Specifications and Procedures for Approval of 1987 Exemption Claim Forms and Checklist
86/79	October 21	Correction to Form AH 571-L, Business Property Statement
86/80	October 21	Assessors' Handbook Section 533, <u>Industrial Building Costs</u>
86/81	October 29	Annual Conference Program
86/82	November 3	<u>Dreyer's Grand Ice Cream, Inc. v. County of Alameda (1986) 178 Cal.App. 3d 1174</u>
86/83	November 4	Table of Sections Affected by 1986 Legislation
86/84	November 10	Election Results
86/85	November 18	Effect of Proposition 63 on Spanish Homeowners' Exemption Forms and Instructions
86/86	-	No letter this number
86/87	November 21	Adjustment of 1987 Timber Yield Tax Rate
86/88	November 21	Harvest Value Schedules
86/89	December 2	Revised Spanish Homeowners' Exemption Form AH 266
86/90	December 5	Amendment to Section 129 of the Revenue and Taxation Code Involving Business Inventories
86/91	December 5	Appointment of New Assessors
86/92	December 16	Proposition Numbers 58 and 60 in the November 4, 1986 General Election (Resolution Chapters 61 and 75 Assembly Constitutional Amendment Numbers 2 and 5)
86/93	December 19	Eligibility for Tax Relief of Property Acquired to Replace Government-Taken Property (Rule 462.5)
86/94	December 22	Revised Schedule of SBE Formal Appraisal Courses January - June 1987
86/95	December 24	Restatement of State Board of Equalization Valuation Policy for Section 236 (HUD) Housing Property

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