



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

December 31, 2001

JAMES E. SPEED
Executive Director
No. 2001/099

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

ASSESSORS' HANDBOOK SECTION 511,
ASSESSMENT OF MANUFACTURED HOMES AND PARKS

Enclosed are copies of Assessors' Handbook Section 511, *Assessment of Manufactured Homes and Parks*, which was adopted by the Board on November 29, 2001. This handbook section is a complete rewrite and compilation of two sections of the Assessors' Handbook: former AH 511, *Assessment of Manufactured Homes*, and AH 512, *Assessment of Manufactured Home Parks*.

AH 511 is available on the Board's Web site at www.boe.ca.gov and can be accessed via the following path: (1) Property Taxes, (2) Assessors' Handbook. Copies are also available on diskette upon request to the Policy, Planning, and Standards Division at (916) 445-4982.

Board staff wishes to express its appreciation to all interested parties who participated in the revision of this section of the Assessors' Handbook. Those efforts contributed greatly to the success of this project.

Sincerely,

David J. Gau
Deputy Director
Property Taxes Department

DJG:sk
Enclosure