



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2011/001

January 21, 2011

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO ASSESSORS

To help you locate information sent out by the Board of Equalization (Board), we are enclosing two listings of *Letters To Assessors*. The first list, containing letters issued during 2010, is arranged numerically and indicates the date and subject of the letter. The second list is an accumulative index of letters sent from 1978 through 2010; it is arranged by topic and indicates the letter number.

In order to keep the index as uncluttered as possible, letters that are purely housekeeping in nature (for example, meeting announcements and transmittal letters) are not included in the second listing.

We hope this information will be useful to you. Most of the *Letters To Assessors* may be downloaded from the Board's website at www.boe.ca.gov/proptaxes/ltacont.htm. If you would like a copy of a letter that is not available from the Board's website, please contact the County-Assessed Properties Division at 916-274-3350.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs

2010 LETTERS TO ASSESSORS

<u>NUMBER</u>	<u>DATE</u>	<u>SUBJECT</u>
2010/001	January 22	Listing of Letters to Assessors
2010/002	January 11	Revenue and Taxation Code Section 69.5 Ordinances
2010/003	January 11	Representative Periods for the 2010 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
2010/004	January 13	Vessel Depreciation Factors
2010/005	January 15	2010 Calendar for the Valuation of Public Utilities and Railroads
2010/006	January 19	Assessors' Handbook Section 215, <i>Assessment Map Standards For Manual Systems</i> – Second Draft
2010/007	January 28	2010 Property Tax Calendar
2010/008	January 29	Property Tax Rules 1020 and 471 [comment/suggestion period]
2010/009	January 29	A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2008-09
2010/010	February 8	Changes to Base Year Value Transfer Disaster Relief Provisions
2010/011	February 8	Property Tax Assessment Appeals Conflict of Interest Changes
2010/012	February 8	Report on 2009 State-Assessed Property Appeals
2010/013	February 26	San Bernardino County Assessment Practices Survey
2010/014	February 26	Assessment Appeals Filing Period
2010/015	March 5	Placer County Assessment Practices Survey
2010/016	March 11	Tuolumne County Assessment Practices Survey
2010/017	March 11	Fresno County Assessment Practices Survey
2010/018	April 2	Property Tax Rule 312, <i>Hearings Recorded</i>
2010/019	April 1	New Assessor, Los Angeles County
2010/020	April 9	Agricultural and Construction Equipment Factors [announcement of project]
2010/021	April 21	Preliminary Change of Ownership Report and Change in Ownership Statement [announcement of interested parties meeting]
2010/022	April 28	Disabled Veterans' Exemption Increases for 2011
2010/023	April 28	Assessors' Handbook Section 215, <i>Assessment Map Standards for Manual Systems</i> [final version posted to website]
2010/024	April 30	Kern County Assessment Practices Survey
2010/025	May 5	County Assessment Appeals Filing Period for 2010
2010/026	May 6	Property Tax Rules 192, 193, and 371
2010/027	May 7	Assessors' Handbook Section 401, <i>Change in Ownership</i> – Interested Parties Meeting
2010/028	May 19	Change in Control or Ownership of Legal Entities: Changes to Filing Requirements and Penalty Provisions
2010/029	May 28	Lassen County Assessment Practices Survey
2010/030	June 11	<i>Guidelines for Substantiating Additional Obsolescence for Personal Property and Fixtures</i>
2010/031	June 22	2009-10 Salary and Benefits Survey Report
2010/032	June 25	Notice of Proposed Regulatory Action, Property Tax Rules 471 and 1020
2010/033	July 12	Yolo County Assessment Practices Survey
2010/034	July 12	<i>Steinhart v. County of Los Angeles</i>

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2010/036	July 23	New Construction Exclusion: Seismic Retrofitting Improvements
2010/037	August 9	Assessors' Handbook Section 504, <i>Assessment of Personal Property and Fixtures</i> [announcement of project]
2010/038	August 11	<i>Preliminary Change of Ownership Report</i> and <i>Change in Ownership Statement</i>
2010/039	August 31	Sacramento County Assessment Practices Survey
2010/040	August 27	2011-2012 Income Levels for the Welfare Exemption
2010/041	August 27	2011-2012 Income Levels for Leased Property Used for Low-Income Housing and Tribal Housing Exemption
2010/042	September 9	Open-Space Lands Interest Component – 2011 Lien Date
2010/043	September 9	Historical Property Interest Component – 2011 Lien Date
2010/044	September 15	Butte County Assessment Practices Survey
2010/045	September 21	Changes in Control and Ownership of Legal Entities Penalty Charts
2010/046	September 17	Summons to a State Board of Equalization Meeting
2010/047	September 17	Assessors' Handbook Section 401, <i>Change in Ownership</i>
2010/048	September 28	Yuba County Assessment Practices Survey
2010/049	September 29	Possessory Interests Annual Usage Report [announcement of project]
2010/050	October 11	Home Address Confidentiality – Public Officials List
2010/051	October 13	Sonoma County Assessment Practices Survey
2010/052	October 27	Commercial Air Carriers and Certificated Aircraft Assessments
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2010/055	October 28	Low-Value Exemption
2010/056	October 28	Disabled Veterans' Exemption
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2010/059	November 5	Assessment Notices
2010/060	November 9	Pipeline Rights-of-Way – Extension of Sunset Date
2010/061	November 8	Guidelines for Appraiser Certification and Training [announcement of project to revise guidelines]
2010/062	November 19	2011 Timberland Production Zone Values
2010/063	November 24	Property Tax Rules 471 and 1020
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2010/065	November 29	Assessors' Handbook Section 534, <i>Rural Building Costs</i>
2010/066	November 29	Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>
2010/067	December 3	Adjustment of 2011 Timber Yield Tax Rate [notice of meeting]
2010/068	December 14	Guidelines on the Effect of Sales or Use Taxes in the Valuation of Aircraft
2010/069	December 16	Final CCPI Announced for 2011-12
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2010/072	December 31	Taxable Publicly Owned Lands

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2010/074	December 22	Guidelines for Appraiser Certification and Training [announcement of interested parties meeting]
2010/075	December 31	Nevada County Assessment Practices Survey
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