STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

February 26, 1976

No. 76/40

TO COUNTY ASSESSORS:

ASSESSMENT OF SNOWCATS

It has been brought to our attention that owners of snowcats have been applying for and receiving off-highway vehicle identification cards for their vehicles from the Department of Motor Vehicles. The fee for the identification card is $15 for a two-year period of which $4 qualifies as an in-lieu fee pursuant to Section 38230 of the Vehicle Code. Under this provision, if these snowcats were properly subject to off-highway identification, they would be exempt from property taxes.

It was pointed out by one county that these vehicles did not come within the off-highway identification provisions because they were commercial vehicles used to remove snow from parking lots, rearrange snow on ski slopes, and to transport or tow property.

Both the Board's legal staff and that of the Department of Motor Vehicles agree that these vehicles are designed and used for the transportation of property and, as such, come under Vehicle Code, Section 260, defining commercial vehicles. Since Vehicle Code Section 38010 excludes commercial vehicles from off-highway vehicle identification, the owners cannot voluntarily pay the in-lieu fee and obtain exemption from property taxation. In their opinion assessors should assess the vehicles in question notwithstanding the issuance of off-highway identification cards by the Department of Motor Vehicles. Escape assessments are in order if snowcats have been exempted in prior years.

For those of you who are not familiar with the term "snowcat," it is a vehicle designed for movement over snow by means of tracks. It may be equipped with a blade for snow removal or a bed for hauling. It costs new between $15,000 and $25,000 and is often owned by ski resorts and ski lift operators.

We have been informed by the Department of Motor Vehicles that they have issued 105 identification cards for these vehicles over the past year.

Please contact Bud Florence of this division if you have questions regarding the above.

Sincerely,

Jack F. Eisenlauer

Jack F. Eisenlauer, Chief
Assessment Standards Division

JFE:pd