Expanded Index
for the
Property Taxes Law Guide

June 2011

***Purpose**:* This index is intended to be a user-friendly, comprehensive supplement to State Board of Equalization (BOE) *Property Taxes Law Guide* (PTLG), Volumes 1 and 2, and includes references to selected Letters To Assessors, Attorney General Opinions, certain BOE annotated letters, court cases, and other assorted citations. References listed for a topic that are not in the PTLG are noted as such, or the reference is placed in [brackets].

Abbreviations: Abbreviations are defined in the last section of this index.

Errors and corrections: Any errors or suggested additions should be reported to the State Board of Equalization, Property and Special Taxes Department, County-Assessed Properties Division, P.O. Box 942879, MIC 64, Sacramento, CA 94279-0064. If a topic is not found where you expected it to be, let us know and we will consider it for future editions.

Additional reference cites:

Letters To Assessors (LTAs): http://www.boe.ca.gov/proptaxes/ltacont.htm

Assessors' Handbook Sections: http://www.boe.ca.gov/proptaxes/ahcont.htm

Annotated Legal Opinions (ALOs): http://www.boe.ca.gov/proptaxes/annocont.htm

Property Tax Rules: http://www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html

Special Topic Assessment Practices Survey Reports: http://www.boe.ca.gov/proptaxes/sptscont.htm

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Exemption from Property Tax – (*Supremacy Clause US Constitution*), *McCulloch v. Maryland (1819),*- LTA 76/12, 77/110, 78/3, *(See also Federal Enclave)*
Migratory Birds Protection Use - R&T 254.2
Taxation of FHA repossessed homes - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Federal Survey Descriptions - R&T 324
Fee Interest - R&T 60, V2-Gov 51293(j)
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Fees,
$20 or Less, Penalties, License Fees, Collection of - V2-R&T 2611.4
$250 or less, Owing to State, Agencies may Refrain from Collecting – [Gov 13943.2]
Access to Transfer List, $10 - R&T 408.1
Aircraft Landing Fees as PI - *United Airlines, Inc. v. San Diego*
Appeals, HOX, Private Vendor Filing Charge not to be collected until filing complete – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
Appeals, for Filing HOX, by Vendor, Restrictions on – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
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Charged by BOE, Revenue District Boundary Changes - V2-Gov 54902.5
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Collection, for Documents/Records, by Auditor - R&T 162
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District Boundary Changes, Revenue District, Charged by BOE - - V2-Gov 54902.5
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For,
Actual Cost of Developing/Providing Information - R&T 409, V2-Gov 6256, 6257
Certified Copies of BOE Records/Files - V1-HPR 5083
Copies of Assessor's Records - R&T 162, V2-Gov 6256, 6257
Copies of Public Records, to be Provided at Direct Cost of Dup. - [Gov PRA 6256, 6257]
Copies of Roll to Other Tax Agencies - R&T 649
Development of & Providing Information - R&T 409
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Failure to File PCOR - R&T 480.3
Failure to File PCOR, not Applicable to Non-Resident - R&T 480.3
Filing Appeals, Restrictions on Vendors and written Statements - R&T 80.1; V2-B&P 11319
Maps/Statements, BOE, for Redevelopment Agency - V2-H&S 33328.4
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Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)
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General Provisions, Trailer Coach Vehicle License - V1-VEH 10766-10770
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HOX Appeals, for Filing by Private Vendor, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), 3005
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Inspection of Transfer List - R&T 408.1
Landing Fees as PI - *United Airlines, Inc. v. San Diego*
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Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
List of - [Gov 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
May Include Overhead, Profit, Development Cost - R&T 408.3
Mobilehome License – (*See Mobilehome, & Trailer Coaches License Fees*)
Owing to State, $250 or less, Agencies may Refrain from Collecting - [Gov 13943.2]
Payment of, Railroad Car Tax Warrant - V1-RR Car 11502
Property Characteristics - R&T 408.3, 409

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BOE, Charged to Local Govt, Revenue District Boundary Changes - V2-Gov 54902.5
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Vehicle License – (*See Vehicle License Fees*)
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Assessor's (*See Assessor's Records & Records*)
BOE, Destruction of - V2-STATS 1915 Ch. 59
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Assessment Appeals, deadlines - R&T 1603-1605, Rule 305, LTAs 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
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Delinquent Redemption List - V2-R&T 4104.3
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County Offices Closed on Normal Deadline - R&T 1603(b)(4)
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Filing Deadline,
Falling on Saturdays and Sundays - R&T 166, 724, V2-R&T 3351
LCA Proposal - R&T 430.5
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Exemptions - See exemptions or specific exemption in question
Exemptions, Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
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12 months after Notice for Judgment Error - R&T 1605(b)
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Fire Company Volunteer, San Diego County - V2-STATS 1983, Ch 406
Fire Departments, Volunteer, Exemption - R&T 213.7
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Fire Fighting Vehicles, College, Exempt - V1-VEH 10786
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Fire Sprinkler, Valuation - CAC III A-2, R&T 74, LTA 99/045
Fire Sprinkler Systems,
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First Installment,
Delinquent Penalty - V2-R&T 2617, 2704
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First Person Acquiring Title to Felled Timber - Rule 1026
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Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Fishing Boats, Commercial Sports, Occasional Use, 15% - R&T 227
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Fixtures,
Additions/Deletions, Reporting of - R&T 75.15
Annexation, Intent of Owner - Rule 122.5(e)
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Assessment – ALO 170.0039
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Classification - Rule 122.5, *(See Fixtures, & Classification)*
Defined - R&T 105, 107, Rule 122.5, 192(d), 463(b)(5), V2-STATS 1982, Ch. 1556, Sec 5
Economic Unit with Machinery & Equipment - Rule 461(d)
Examples - Rule 122.5(e) (*See Instructions to Form BOE-571-L*)
General - R&T 105, 107, Rule 122.5, V2-STATS 1982, Ch 1556, Sec 5
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Part of New Construction of Structure, as - R&T 75.15
Possessory Interests In - R&T 107, 201.5
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Flood, December 2004 and January to March and June 2005, Disaster Relief – R&T 218(h)
Floods, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
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FM Broadcast, Noncommercial Educational, Defined - R&T 225.5
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Cable Television - R&T 107.7, ALO 660.0034
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Fruit, Nut, Tree, Grapevine Exemption - R&T 53, 105, 211, 223, Rule 131
Fruit, Trees & Vines – (*See Trees & Vines; Exemption, Tree & Vine*)
Fruit Bearing Trees & Vines, Open-Space Land Valuation - R&T 429
Fugacious Minerals (*See Oil & Gas; Minerals*)
Full Cash Value
As Sales Price - R&T 110(b), Rule 2, LTA 99/12
City Regulatory Agreement, Affordable Housing – ALO 460.0004
Defined - CAC III A-2, R&T 107.1, 110, 110.1, 401, 5803, Rules 2, 301, 460, V2-ED 84205.5, LTA 99/12
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Airport Operators to Furnish Aircraft Owners List - R&T 5366
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June 3, Home Damaged/Destroyed by Flood in 2004 - R&T 218(f)
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June 5, Account to Auditor for Money Collected - V2-R&T 2616
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XIII - Article 13 of the California Constitution
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Abbreviations Used in the Index

[*Brackets*] - Indicates a reference not located in the PTLG
AB - Assembly Bill
ACA - Assembly Constitutional Amendment
Addn. - Addition
Adj. - Adjust, or Adjustment
Admin. - Administrative, Administration
AH - Assessors' Handbook
ALO – Annotated Legal Opinion
Assmnt. – Assessment
B&C - Bank and Corporation Tax Laws, Blue Tab section, V1
B&P – Business and Profession Code, Gold Tab section, V2
Bd. - Board
BIX - Builder's Inventory Exclusion (R&T section 75.12, New Construction Exclusion)
BLM - Bureau of Land Management
BPC – Business and Professions Code
BPS - Business Property Statement
BYT - Base Year Transfer
BYV - Base Year Value
CAC - California Constitution, V1
C.A.C. - California Administrative Code, Hearing Procedure Rules (HPR-V1)
CAO - County Assessors Only letter
CC - Commercial Code
CCPI - California Consumer Price Index
Cert. - Certificate, Certified, or Certification
CIO - Change in Ownership
COS - Change in Ownership Statement
Civ - Civil Code, Gold Tab section, V2
Co. - County, or company
Coop. (Co-op.) - Co-operative
Condo. - Condominium
Corp - Corporations Code, Gold Tab section, V2
CP - Civil Proceedings (Code)
CSU - California State University
Dept. - Department
Dist. - District
DMV - State Department of Motor Vehicles
Doc. - Document(s), or Documentary
DTTA - Documentary Transfer Tax Act, Blue Tab section, V1
ED - Education Code, Gold Tab "Other Code" section, V2
EDP - Electronic Data Processing
ELEC - Elections Code
Est. - Estimated
Et seq. - Et Sequitor; and following in sequence
Et ux - and wife (or spouse)
Etc. - Et Cetera; and other similar things
EX - Exemption
Exempt - Exempt or Exemption
F&A - Food & Agriculture Code (Not in PTLG)
F&G - Fish and Game Code
FCV - Full Cash Value
FMV
Fn. (or fn) - Footnote
GITF - Geographic Information Task Force
Gov - Government Code Provisions, Green & Gold Tab sections, V2
Govt. - Government
H&S - Health & Safety Code, Gold Tab "Other Code" section, V2
HCD - State Department of Housing & Community Development (Mobilehomes)
HOX - Homeowner's Exemption
HPR - Petition & Hearing Procedure Regulations, Green Tab, V1
HUD - Housing and Urban Development (Federal Agency)
Hwy - Highway
Info. - Information
INS - Insurance Code (Not in PTLG)

IRS - Internal Revenue Service
K - 1000 units of measure
LCA - Land Conservation Act, Open-Space Land, Green Tab section, V2
Leg. - Legislature, or Legislative
LEOP - Legal Entity Change-in-Ownership Program (BOE monitored)
Lic. – License
LPT - Local Property Taxation of Mobilehomes
LTA – Letter to Assessors (BOE generated, designated by year/number [i.e. 90/02])
Ltr. - Letter
Max. - Maximum
Min. - Minimum
MUD - Municipal Utility District
NC – New Construction
O&G - Oil & Gas
ORE - Office of Real Estate Appraisal (CA Department of Transportation)
Org. - Organization
PCOR - Preliminary Change in Ownership Statement
PIT - Personal Income Tax; Personal Income Tax [R&T Codes], Blue Tab section, V1
Pers. - Personal
PERS - Public Employees Retirement System
PI - Possessory Interest
PRA - Public Record Act, Govt. Code (Not in PTLG)
PRC - Public Resources Code, Gold Tab section, V2
PRCT - Private Railroad Car Tax Law, Blue Tab section, V1
Prelim. - Preliminary
Prep. - Prepare, or Preparation
Prop. - Property; Proposition
PTLG - Property Taxes Law Guide
PUC - Public Utilities Code (Not in PTLG)
PUD - Planned Unit Development
Pvt. - Private
R, (R) - Repealed
R&T - Revenue & Taxation Code; V1 if not otherwise indicated; V 2 if specified
Re: - In reference to, in regards to
Rehab. - Rehabilitation
Rev. - Revenue
RP - Real Property
RR - Railroad
RR CAR - Private Railroad Car Tax Law, Blue Tab section, V1
Rule - Property Tax Rules of State Board of Equalization, Purple Tab, V1
S&H - Streets & Highways Code, Gold Tab section, V2
SB - Senate Bill
BOE - State Board of Equalization
SCA - Senate Constitutional Amendment
Sec - Secured, or Section
SECTION 11 - Section 11 of Article 13 of the California Constitution
Sep. - Separate
SFR – Single-Family Residence
STATS – 1. Supplemental Acts (statutes of specified years), Pink Tab section, V2
2. Validation Acts of Tax Agencies, Pink Tab section, V2
Supp. or supl. - Supplemental
TEA - Tax Equity Allocation
Timber - Timber Yield Tax, Blue Tab section, V1
TPZ - Timber Production Zone
TRA - Tax Rate Area
TYT - Timber Yield Tax, Blue Tab section, V1
UC - University of California
USPAP - Uniform Standard of Appraisal Practice
USC - United States Code, Federal Law
V - Volume
V1 - Volume 1 of the Property Taxes Law Guide
V2 - Volume 2 of the Property Taxes Law Guide
Val. - Value, or Valuation
VEH – 1. Vehicle Code Provisions, Gold Tab "Other Code" section, V2
2. Vehicle License Fees, Blue Tab section, V1
Vet(s). – Veteran(s)

Vol. - Volume
W/ - With
Water - Water Code, Gold Tab "Other Code" section, V2
XIII - Article 13 of the California Constitution, V1
III A - Article 13-A of the California Constitution, V1