Expanded Index
For the
Property Taxes Law Guide
January 2017

Purpose: This index is intended to be a comprehensive supplement to the 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
- Annotated Legal Opinions (ALOs): http://www.boe.ca.gov/proptaxes/annocont.htm
A

Abandoned, Defined, for Welfare Exemption New Construction - R&T 214.2, 532.2
Abatement of Penalty, Failure to File COS - R&T 482(b), 483
Abbreviations, in Ad for Sale of Property for Taxes - R&T 156
Absent or Unknown Owners, Assessment - R&T 460, 611
Abstract Lists,
  Data Retention on EDP Equipment - R&T 109.6
  Redemption - V2-R&T 4371-4379
Abstracts, Judgments for Tax, Timber Tax - V1-Timber 38523
Access to Assessment Roll,
  General – Rule 266
  Information on - R&T 601-602, Rule 252
Access to Assessors' Records,
  Between Counties - R&T 408(2)(b)
  City Finance Department Access to, Documentary Transfer Tax – R&T 408.4
  Confidentiality - R&T 408-408.3, 451, 646, 997, Rule 135(c), LTA 89/078
  (See August 1989 BOE Assessment Practices Report)
  Copies of Roll for Other Agencies - R&T 647, 649
  Custodian of Records Liability - Gov 6200-6201(not in PTLG)
  Dept of Child Support Services – R&T 408
  Dept of Social Services, by - R&T 408
  Destruction of Records - R&T 465, Gov 6200-6201(not in PTLG)
  Disclosure in Counties of 4,000,000 - R&T 408.2
  Disclosure Requirements - R&T 408, 408.2
  Fees - R&T 408-409
  Fees for Development/Provision - R&T 409
  General - R&T 162, 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135(e), V2-PRA 6520-6525
  (See Assessor(s), Records; Records, Confidentiality of)
  Information on the Roll - R&T 601-602, Rule 252
  Insurance Company Separate Account Public List - R&T 441.1(a)(4)
  IRS - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30 Jul 85, BOE Confidentiality Assessment Practices Survey
  (1989), pg 13
Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
Magnetic Tapes are Written Records under Public Records Act - V2-Gov 6252(e)
On Magnetic Tape - V2-Gov 6252(e)
Other Assessors' Records - R&T 408(2)(b)
Public Inspection - R&T 408.2
Records Required to be Kept by Law - R&T 327, 601-602, Rule 135
Roll Inspection - Rule 266
Tax Collector Access to - R&T 408 (d)
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Access to Information, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071,
  BOE v. Ceniceros Daily Journal DAR 3905
Accessibility Exclusion, Disabled Persons - R&T 74.6
Accessories, Mobilehome,
  Taxation of - R&T 5805
  Vehicle License Fees - R&T 5805
Accessory Buildings or Structures, Mobilehome - V2-H&S 18008.5
Account, Motor Vehicle License Fee – (See Vehicle License Fees)
Account Transfers, Vehicle License Fee, from State General Fund - V1-VEH 11004
Accountability, Discharge of, for Small Sums of Delinquent Tax, by Tax Collector - V2-R&T 2923
Accounts, Separate, Life Insurance Company Property in - R&T 441.1, 480.7, 487, [INS 10506]
Accounts Receivable,
  Annual Report Requirement - [Gov 16580 et seq.]
  Sale to Pvt. Debt Collectors - [Gov 16580 et seq.]
Acreage, Qualified, Open-Space Land Reports - V2-Gov 16144, 16154
Act,
  Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
  Land Conservation Act – (See LCA)
  Open-Space Land Act – (See LCA)
  Williamson Land Act – (See LCA)
Action for Refund, Filed while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Actions,
 Against State, Service of Process - R&T 160
 Civil, Precedence of Refunds over - V2-R&T 5149
 Unitary/Non unitary, BOE Annual Schedule - R&T 901.5

Active Racehorse - R&T 5717 (See Racehorse)

Active Solar Energy System,
 General - R&T 73
 Greenhouse Roof Solar Panels – ALO 610.0090
 New Construction Exclusion - R&T 73
 Pool Heater Exception - R&T 73
 Section 69.5 Base Year Value Transfer Claims – 15/007
 Size – ALO 610.0089
 Solar Energy New Construction Exclusion – LTA 04/051, 05/056

Addenda Bills, PERS Property - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908
 Additional Tax Rates – (See Tax Rate, Additional)

Addenda, PERS Property - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908
 Additional Tax Rates – (See Tax Rate, Additional)

Addendum, PERS Property - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908
 Additional Tax Rates – (See Tax Rate, Additional)

Actual Value - Rule 2
 Add, Abbreviations in, for Sale of Property for Taxes - R&T 156
 Ad Valorem Property Taxation - V2-R&T 2202, 2237.2, 2237.3

Ad Valorem Tax,
 Cable TV Interests - R&T 107.7
 Levy by Counties - R&T 93
 Local Government - R&T 93, V2-R&T 2237.2-2237.4
 Maximum - CAC XIII A-1
 Property Classification for - V2-R&T 2229
 School Districts - R&T 93

Adjustedend, PERS Property - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908
 Additional Tax Rates – (See Tax Rate, Additional)

Adjustment of,
 Assessable Property - CAC XIII-3.5
 Comparable Sales - Rule 4, Main & Von Karman Assoc v. Orange Co., 23 Cal.App.4th 337, R&T 110, 1610.8
 Administration Fees, Property Tax, Funding for Assessment Appeals Board - R&T 95.3
 Administrative Costs,
 Allocation Due to CIO Assessments - R&T 75.60-66
 Allocation Due to New Construction - R&T 75.60-66
 Fund Appropriations, Suppemental Roll - R&T 75.65

Advisory Services, of State Board of Equalization - V2-Gov 15624
 Advocate, Taxpayers' Bill of Rights,
 Annual Report to BOE - R&T 5910
 Defined, (Morgan) - R&T 5903, 5904
 Duties/Responsibilities - R&T 5903-5908
 Advocate, Taxpayers', Legislative Intent - R&T - 5911
 Aeronautics,
 Department of, County Aircraft Data for - R&T 5366
 Division of, CA Dept of Transportation, Info - R&T 5366
 Aerospace Museums,
 Display Exemption - R&T 217.1
 Exemption - R&T 217.1
**Aerospace Museums (Cont.)**

Signature Requirement – R&T 217.1, LTA 04/047

Affected Local Agency, Defined, Base Year Transfer - R&T 69.3(b)

Affidavit,

- Agricultural Fair Exhibit - R&T 254, 259, 270
- Aircraft Exemption - R&T 259.11-12
- Asserting Timely Filing of Property Statement - R&T 166
- Cemetery Exemption - R&T 256.5
- Church Exemption, Annual Filing - R&T 254, 255-257
- Church Exemption, Contents - R&T 256, 257
- College Exemption, Annual - R&T 254
- College Exemption, Contents - R&T 258
- County Residents, by, re: Ownership - R&T 453
- Destruction of – R&T 465
- Disabled Veterans' Exemption, Property Return with - R&T 277
- Disabled Veterans Property Return - R&T 277
- Documented Vessel, Filing Date Shift to Feb 15 - R&T 275.5
- Exemption, Filing Deadlines - R&T 255, 259.11, 259.12, 259.13
- Exemption, Last Day to File for Partial Exemption - R&T 273.5, 275-275.6
- Group - R&T 64
- Homeowners' Exemption, Assessor to Mail by Jan 15 - R&T 255.3
- Homeowners' Exemption, Contents - R&T 253.5
- Library Exemption - R&T 259.8
- Library, Annual Filing - R&T 254
- Museum - R&T 254, 259.9
- Of Any Person in County, Requested by Assessor - R&T 453
- Of Default, Tax-Defaulted Property, Publication - V2-R&T 3371-75
- Postmark as Proof of Filing - R&T 166
- Public School Exemption, Annual Filing/Content - R&T 254, 259.10
- Religious Exemption - R&T 257
- Roll Completion by Assessor, of - R&T 616
- Tax Default, Publish by September 8 - V2-R&T 3371-72
- Taxpayer, by, asserting Timely Filing of Statements - R&T 166
- Taxpayer, by, re: Property Escaping Taxation - R&T 1362
- Timely Filing of Statements/Returns - R&T 166
- Tribal Housing – R&T 254, 259.13
- Vessel Exemption, Filing - R&T 254, 255
- Veterans' Organization Exemption - R&T 254, 254.5, 259.7
- Veterans',
  - Duplicate Filing - R&T 252.1
  - Filing Deadline - R&T 255
  - Statement of Residence by Claimant - R&T 252.1
- Welfare Exemption - R&T 254, 254.5, 259.5
- Welfare Exemption, Statement Filing, 1st & Thereafter- R&T 254.5

Affiliated Group – R&T 64(b), Rule 462.180(b)(1), ALO 220.0003

Age 55 Base Year Transfer,
- Allowed After Expiration of Filing Period – R&T 69.5(f)(2)
- General - R&T 69.5(b)(7)
- Second Allowed if Subsequently Disabled - R&T 69.5(b)(7)

Aged Persons (See Tax Postponement),
- Base Year Transfer - R&T 69.5; LTA 06/010
- February 10 is Last Day to File for Tax Postponement - [R&T 20630.5]
- Housing Welfare Exemption - R&T 214
- Property Tax Assistance, R&T 20563 [Suspended]
- Property Tax Postponement - CAC XIII – R&T 20581 – 20825; R&T 8.5, V2-R&T 2505, 2515, 2615.6
- Senior Citizens Mobilehome Property Tax Postponement Law – R&T 20639 – 20639.12; V2-R&T 2515
- Senior Citizens Property Tax Assistance - V2-R&T 2505, 2515, 2615.6 [Suspended]
- Welfare Exemption - R&T 2145

Agencies,
- Collection of Taxes - R&T 162.5
- Community Redevelopment – (See Community Redevelopment)
- Formed to Run County Service Area, Tax Rate - V2-R&T 2262.2
- Other than County, Collection of Tax - R&T 162.5
  - Tax,
    - Actions they May Require of the Recorder - R&T 162.5
Agencies, Tax (Cont.)

- Bids for Tax Defaulted Property - V2-R&T 3705
- Consent of Other, Tax Sales - V2-R&T 3695, 3695.3
- Objections to Tax Deed Sales - V2-R&T 3695-3695.4
- Report of Tax Deed Sales - V2-R&T 3720
- Rights of re: Tax-Defaulted Property - V2-R&T 3773
- Sales of Tax-Defaulted Property Between - V2-R&T 3841
- Share Claim of Tax Deed Sale - V2-R&T 3721-3724
- Transfer of Programs Between, Tax Rates - V2-R&T 2305-2309
- Where Property is Situated, Assessment by - R&T 404

Agent,
- Assessment to - R&T 612
- Before Appeals Board - Rule 316
- Defined - V2-Gov 15626, [HPR 7004]
- Payment of Unsecured Roll Taxes - V2-R&T 2910.7

Aggregate Cost, Personal Property, $100,000 - R&T 441
Aggregation Value, Intercounty Pipeline Rights of Way - R&T 100.01, 401.8

Agreements,
- Concession, Intangible Rights - R&T 110(d)(3)
- Debt Collection Service - V1-Timber 38575
- Exclusive Nature of, Intangible Rights - R&T 110(d)(3)
- Franchise, Cable TV - R&T 107.7
- Franchise, Intangible Rights - R&T 107.7, 110(d)(3)
- Installment, Annual Statement - V-RR Car 11253.5, V1-TYT 38504.5
- Lease-Leaseback, to Govt Entity is not PI if Required of Lessee- R&T 107.8
- Non-real Property Lease, Cable TV - R&T 107.7
- Open-Space Land, Defined - R&T 421
- Written Partnership, Timber Tax - V2-TYT 38576

Agricultural Business Inventories - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 504
Agricultural Commodity - V2-Gov 51201
Agricultural Conservation Easement,
- Enforceable Restriction - R&T 422.5
- General - R&T 421.5, 422.5, [PRC 10200-10277]
- Sacramento-San Joaquin Delta – V2-Gov 51256.3

Agricultural Crops, Exemption - CAC XIII-3, R&T 202
Agricultural Fair Exhibit,
- Affidavit - R&T 254, 259
- Definition of Exhibit - R&T 213
- Exempt from Supplemental Assessment - R&T 75.22
- Late Claim - R&T 270
- Property Acquired after Lien Date - R&T 271

Agricultural Fairs,
- Exemption - R&T 201.2
- Use of County Property - R&T 201.2

Agricultural Housing,
- Laborers, Open Space - R&T 428
- Open-Space Land - V2-Gov 51238, 51238

Agricultural Land - V2-Gov 51205
- Agricultural Land Preservation, Coastal Conservancy Report - V2-Gov 51297.5

Agricultural Land Preservation Project - V2-Gov 51296-98
Agricultural Land Stewardship Program Act of 1995 - R&T 421.5, 422.5, [PRC 10200-10277]
Agricultural Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 504
Agricultural Preserves (See LCA: Open-Space; Williamson Act),
- Cancellation Fee - V2-Gov 51283.5
- Formal Review - V2-Gov 51283.5
- General - R&T 421, V2-Gov 51201
- Reports of Cancellation - V2-Gov 51207

Agricultural Use,
- General - V2-Gov 51201
- Rebuttable Presumption in LCA Valuation - R&T 430

Agriculture Incentive Zone, Urban – V2-Gov 51040-51042, R&T 402.1, 422.7; See LTA Index

Air Carriers (See Aircraft & Aviation)
Air Force (See Military, Veterans’ Exemption, & Disabled Veteran)
Air Patrol Vehicle Exemption - V1-VEH 10787
Air Taxis (Definition of) - R&T 1154, Rule 202, LTA 13/005, ALO 100.0003
Aircraft,
Assessment & Taxation of, Generally - Yellow Tab, Part 10, V1
Assessment Allocation Formula - R&T 5366
Assessment of - R&T 5362-5367
Assessment of Component Parts - Rule 201
Being Repaired, Exemption - R&T 220, LTA 02/002
Certificated,
  Allocation Formula - R&T 1152
  Definitions – LTA 11/047, R&T 1150, 1164, 5303
  Extension of Assessment Provisions Five More Years – R&T 104.17, 441, &1153.5
  Filing with Lead County – R&T 441(l)
  Lead County Assessment Duties, Commercial Air Carriers – R&T 1153.5
  Operators, Possessory Interest - R&T 107.9
  Tax Credit - V2-R&T 5096.3
  Valuing – R&T 401.15, 401.17
Collection of Taxes - R&T 5392
Common Carrier, defined (SUT Regulation 1593) – Rick Auerbach v. Los Angeles County Assessment Appeals Board No. 2 (2008) 167 Cal.App.4th 1428
Commercial Cost Services for, BOE Approval of - R&T 5364
Consigned Aircraft, Business Inventory Exemption – ALO 100.0008
Costing Services for, BOE Approval of - R&T 5364
Defined - R&T 5303
Designation of Representative Time Period, by BOE - R&T 1153
Flight Time Allocation - Rule 202
Fractional Ownership (See Owned by)
Fractional Ownership Interest – ALO 100.0016
Government Owned, Exemption - R&T 5331-5332
Historical Aircraft Replica – ALO 105.0090
Historical, Exemption - R&T 220.5, LTA 04/047, ALO
Historical, Exemption, Late Filing - ALO 105.0051
Landing Fees as PI – United Airlines, Inc. v. San Diego, 1Cal.App. 4th 418, R&T 61, 107, CAC Art. XIII A, Sec. 2
Lead County, Commercial Air Carriers – R&T 441(l)
Owned by,
  Fractional Ownership, Assessment of Aircraft – R&T 441, 452; R&T 1160 to 1162, 5368
  Foreign Government, Exempt - R&T 5331-32
  Government, Exempt - R&T 5331-32
  United States, Exemption - R&T 5331
Penalty for Failure to File Property Statement - R&T 5367, ALO 100.0040
Rate of Tax - R&T 5391
Repair in State for, Exemption - R&T 220, LTA 02/002
Representative Periods – LTA 10/003, 11/009/12/002, 13/002, 13/064, 15/004, 16/004, 16/056
BOE Standards and Guides - R&T 5364
Sitis - R&T 1151, Rule 201, ALO 100.0003, 740.0005
Situs for Assessment Purposes - Rule 202, 205
Statement - R&T 5366
Tax Collection - R&T 5392
Tax Rates - R&T 5391
Tax Revenue Distribution, School District - R&T 5452-5454
Tax Revenue Distribution Method - R&T 5451-5456
Using County Airports, Report to Dept of Aeronautics - R&T 5366
Valuation Guides for, BOE Approval of - R&T 5364
Aircraft Landing Fees, (See PI - United Airlines, Inc. v. San Diego Co.)
Aircraft Tax Revenue, School District Distribution - R&T 5452-5454
Airlines,
  General - R&T 401.15, 401.17
  Possesory Interest – R&T 107.9
Airplanes (See Aircraft)
Airport Operators & Owners, Aircraft Statement - R&T 5366
Alarms, Fire - CAC XIII A-2, R&T 74, LTA 99/45
Alien, Use of Taxpayer Identification Number, Foreigner, Parent/Child Transfer - R&T 63.1
Alleged Facts, Proof of, Quiet Title Action - V2-R&T 3962
Allocation,
  Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
  Formula, for Aircraft Assessments - R&T 5366
  Timer Tax Fund - V1-Timber 38905.11
Allocation Formula, for Aircraft Assessments - R&T 5366
Allocation of,
Electric Generation Facilities – R&T 100.9, 721.5; LTA 03/009
Improvement & Land Value - CAC XIII-13 (& footnote), R&T 607-08, Rule 2
Increased Revenue Due to COS - R&T 75.60-75.72
Increased Revenue Due to New Construction - R&T 75.60-75.72
Land & Improvement Value - CAC XIII-13 (& footnote), R&T 607-08, Rule 2
Property Tax Revenue – (See Revenue Allocation)
Property Valuations, Schools - V2-Ed 42214
Public Utility Electrical Generation Facility – R&T 100.95
Railway Companies – R&T 100.11
Revenue (See Taxes, Distribution),
City of La Quanta - V2-STATS 1983 Ch. 53
Due to COS, Special Districts - R&T 75.71
General - R&T 95-100.11, 100.95 (See Revenue Allocation)
Local Government – (See Local Government)
Racehorse - R&T 5790
Schools - V2-Ed Code 41203.1, 41023.3, 41204.4
Special District, to, Due to New Construction- R&T 75.71
Subsidiary Districts, Merged with Cities - R&T 96.15
Sales Price, Based on Relative Fair Market Value - Rule 2
Tax (See Taxes, Allocation; Taxes, Distribution),
Community Redevelopment - V2-H&S 33670-70.5, 33674-77
Redevelopment Agencies, to - R&T 96.4, 96.6
Schools - R&T 95-97.46; V2-ED 41203.1, 41023.3, 41204.4
Timber Tax Fund - V1-Timber Tax 38905.1
Unitary BOE Value - R&T 741
Value, of Sales Price - Rule 2
Vehicle License Fee, by State Controller - V1-VEH 11005
Allowable Refunds - V2-R&T 5096
Alphabetical Index, Escape Assessments - R&T 505, 532, 615
Alternate Members, of Appeals Board - R&T 1622.5
Amendments, to Assessment Appeal Application are not Duplicate Filings - R&T 1603.5
Amdahl Corp v. County of Santa Clara (2004), 16 Cal.App.4th 604, R&T 129 fn, 219 fn
Amount of Prop Tax Rev Allocated in Prior Fiscal Year, Defined - R&T 97.1
Analyst, Legislative, Review/Report on Classification/Exemption - V2-R&T 2229
Anatomical Gifts, Exemption - R&T 33
Animals,
Business Inventory - R&T 129, 219, Rule 133(e)
Exemption of - R&T 224
Production of Food & Fiber - Rule 133
Annexation, Boats as Improvements (See Specialty Restaurants v. L.A. County)
Annexation, of Fixtures,
Constructive - R&T 105, 107, Rule 122.5(c)
Examples - Rule 122.5(e)
General - R&T 105, 107, Rule 122.5
Intent of Owner - R&T 105, 107, Rule 122.5(d)
Physical - R&T 105, 107, Rule 122.5(b)
Annexation, of Property - R&T 75.15
Annexed Indefinitely - R&T 75.15, Rule 122.5
Annexed Property, City, under Historical Contract - V2-Gov 50289
Anniversary Date - V2-Gov 51104
Annual Affidavit, Filing, Public School Exemption - R&T 254
Annual Appropriation Limit, Local Government - CAC XIII B-1 through -11
Annual Assessment,
Decline in Value Properties (Prop 8) - R&T 51
General - R&T 405
State-Assessed Property - R&T 721
Annual Assessment Notice of Prop 8 Value,
Include Factor Base Year Value - R&T 619
Required- R&T 619
Annual Factor,
Historical Property - R&T 439.2
Inflation, Base Year Adjustment - CAC XIII A-2, R&T 51(a), 75.18, 619, Rule 460(5), LTA 99/53
Open-Space Land Valuation - R&T 423
Section 11 Property (Ratio) - CAC XIII-11
Annual Inflation Factor,
Adjustment of New Construction - R&T 75.18
General - CAC XIII A-2, R&T 51(a), 75.18, 619(f), Rule 460(5), LTA 99/53
No Notice Required for Increase - R&T 619
Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53

Annual Meeting, Assessors with BOE, Requirement - V2-Gov 15607
Annual Notice (See Notice),
Cemetery Exemption - R&T 256.6
Of Prop 8 Valuation, Required - R&T 619
Religious/Church, from Assessor - R&T 257.1

Annual Property Statement (See Property Statement),
Affidavit by Taxpayer asserting Timely Filing - R&T 166
Aircraft, Penalty for Failure to File - R&T 5367
Aggregate PP Costs, $100,000 - R&T 441
Annual Report of Fixture Additions/Deletions - R&T 75.15
Annual Report of Illegal Goods - R&T 129
Assessor to be Furnish Forms - Rule 171(d)
Cable Television (TV) - R&T 107.7
Confidential - R&T 451
Contents - R&T 442, 443, 445, 452, 827
Contents Prescribed by BOE - R&T 452, Rule 171
Declared True under Penalty of Perjury - R&T 441(a)
Destruction of Records, BOE Assessed Property - R&T 834
Disabled Veterans, with Affidavit - R&T 277
Disclosure Requirements - R&T 451, 833
Duplicate Filing - R&T 443.1
Duplicate to Taxpayer if Requested - R&T 443.1
Electronic Media – R&T 441(k); LTA 03/024
Estimates where Info not Provided - R&T 501
Failure of BOE to Seek Does not Affect Assessment- R&T 829
Failure to File,
Assessment - R&T 167, 531, 862
Burden of Proof upon Appeal - R&T 167
Escapes - R&T 167, 531, 862
False Statements, Penalties - R&T 461
Filing Deadline - R&T 441
Filing Deadline, BOE Assessed Property - Rule 901
Filing Requirements - R&T 441
Filing Threshold, Acquisition $100,000 - R&T 441
Forms to be Furnished by Assessor - Rule 171(d)
Furnished by Assessor, to be - Rule 171(d)
Furnishing, Alteration, Etc - Rule 171
General - R&T 441, 441.5, 452, 469, Rule 171-172
Illegal Goods - R&T 129
Inaccurate Information, Escapes - R&T 531.4
Information Reporting - R&T 8311
Mineral Production Reports - Rule 171, 172
Penalty, Failure to File or False – (See Penalty)
Penalty for Failure to File, Deposit of - R&T 464
Provision of Information Required at BOE Request - R&T 828
Report of Fixtures - R&T 75.15
Report of Illegal Goods - R&T 129
BOE Assessed Property, Submission Requirements - R&T 826
BOE, Assistance from State Agencies - R&T 832
Scope of Information - R&T 448
Signed under Penalty of Perjury - R&T 441(a), 441(k); LTA 03/024
Signing Requirements - Rule 172
Subpoenas & Examinations - R&T 454
SubpoenasRegarding - R&T 454
Taxpayer Attachments Per Assessor's OK - R&T 441.5, Rule 171
Threshold of PP Cost ($100,000) Filing Req. - R&T 441
Timber Tax,
Contents - V1-Timber 38402
Due Date - V1-Timber 38401
Filing - V1-Timber 38402, 38403
Interest, Failure to File - V1-Timber 38423
Annual Property Statement (Cont.)

Offsets, Failure to File - V1-Timber 38422
Penalties, Failure to File - V1-Timber 38421, 38424
Period of Returns - V1-Timber 38404
Time Extensions - V1-Timber 38405

Annual Property Tax, Average, Timberland - V2-Gov 27423
Annual Ratio, Section 11 Property - CAC XIII-11

Annual Reappraisal of,

Prop 8 Property Required - R&T 51
Taxable Property not Required - R&T 51(e)

Annual Rent, Cable TV - R&T 107.7

Annual Report (See Report; Notice),

Accounts Receivable - [Gov 16580 et seq.]
Governor by BOE, to - V2-Gov 15616
Homeowners' Exemption - R&T 1367
Homeowners' Exemptions, by Auditor - V2-Gov 29100.6
BOE by Taxpayers' Advocate, to - R&T 5910
Taxpayers' Advocate - R&T 5910

Annual Review,

Declines in Value (Prop 8) - R&T 51
Dept of Finance of Statutes for Mandated Cost, by - V2-R&T 2246
Of all Property not Required - R&T 51(e)

Annual Roll (See Assessment Roll; Roll; Secured Roll; Unsecured Roll),

601 - R&T 601
Assessors' Affidavit of Completion - R&T 616
Delivery to Auditor - R&T 617
Notice of Assessment Amount - R&T 619, 621
Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
Preparation of Index - R&T 615
State Assessed, Equalization by BOE - R&T 721

Annual Rummage Sale Storage Area, Charitable Organizations, Museum Support - R&T 214.14(d)
Annual Schedule, of BOE Unitary/Non-unitary Actions - Rule 901.5
Annual Statistical Statement, to BOE - R&T 407
Annual Tax, on Racehorses, Defined - R&T 5705
Annual Tax Increment,

Allocation by Auditor - R&T 98
Defined - R&T 96.5

Annual Tax Levy, School Districts - CAC XIII-21
Annual Yield Rate Component, Historical/Open-Space Property - R&T 423, 439.2
Annual Yield Tax, Revenue Guarantee - V2-Gov 27423
Anticipated Term of Possession, Possessory Interest - R&T 61, 62
Anticipated Total Revenue, Defined - V2-Gov 54902.5(a)(2)
Apartment Projects, Community, Separate Assessment of - V2-R&T 2188.7
Apartments,

236, National Housing Act - R&T 402.9
236, Subsidy Payment not Income - R&T 402.9
Cooperatively Owned, CIO Exclusion - R&T 62(i)
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95

Appeals,

2 Year Period, Clarification of – R&T 1604
2 Year Waiver - R&T 1604, 1641.2, Rule 309
2 Year Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
10 Board Maximum, 1 Jan 99 Sunset Date - R&T 1621
60 Day Filling Period From Date of Bill - R&T 75.31(c)
60 Days from Assessor response to Informal Review, Filing Deadline - R&T 1603(d)
90 Day Extension of Two Year Waiver - R&T 1641.2
$1,000,000, Resident property with Value less than, Appraisal Report Restriction - R&T 80.1; V2-B&P 11319
Administrative Law Judge, Hearing Officer Contracts - R&T 1636
Administrative Remedy, Non-valuation Stipulation- V2-R&T 5142
Affect of Controlling Litigation on Timely Hearing - Rule 309(c)
Affect of Pending Legal Actions on Timely Hearing - Rule 309(c)
Amendments to Application not duplicate filings - R&T 1603.5
Appearance at Hearing, Failure to Appear - Rule 313(a)
Appearance by,

Agent - R&T 1601 et seq., Rule 317
Applicant- R&T 1601 et seq., Rule 317
Appeals, Appearance by (Cont.)

Corporation - R&T 1601 et seq.
Family Members - R&T 1601 et seq.
Applicant's Value Opinion on Application not Binding at Hearing - R&T 1610.8
Applicant's Value to Prevail after Two Years - R&T 1604, Rule 309(c)
Application,
Amendments not duplicate filings - R&T 1603.5
Board Member, by - R&T 1612.5, 1622.6, Rule 308.6
Claim for Refund - R&T 1604(b)(1)
Destruction of - V2-Gov 25105.5
Due Date on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
Duplicate, Clerk may Reject - R&T 1603.5
Employees, by - R&T 1612.7, 1622.6, Rule 308.6
Electronic Filing – R&T 1603
General - R&T 80, 81, 620, 1603, 1605, 1612.5, 1612.7, 1622.6, 1636.5, Rule 305, 306, 308, LTA 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Hearing Officer, by - R&T 1622.6, 1636.5; Rule 308.6
Not Required for Reduction of BYV, El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 1603 fn
Reduction of Supplemental Roll, for - R&T 1603, 1605, LTA 91/053, 95/036
Signature Block Prescribed Language - R&T 1603
Application Form - R&T 1603, 1605, Rule 305, 306
Appraiser Report Restrictions, Residential Prop under $1,000,000 - R&T 80.1; V2-B&P 11319
Appraiser Unit,
Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Ports of, under Appeal - Rule 324(b)
Assessed Public Property (See BOE; Section 11 Property)
Assessment and Review Outside Regular Period, Notice of - R&T 1605
Assessment Appeals Board and Hearing Officers, Duplication of language – R&T 1612.5
Assessment Hearing Officers - R&T 1636-1641.5 (See Hearing Officer)
Assessment of Fixtures – AOL 170.0039.005, 180.0073
Assessments of other Properties not to be Considered - R&T 1610.8 Footnote, (Evidence) Texaco v. LA County
Assessment Outside Normal Period, Judgment Error - R&T 1603, LTA 91/053, 95/036
Assessor Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Assessor Required to Attend Hearing - R&T 1610.2
Assessor Response to Informal Review, Filing Deadline - R&T 1603(d)
Assessors' Right to Request Information From Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Attorney Fees - R&T 1611.6
Base Year Value Reduction, Application for - R&T 80, 81
Board – (See Appeals Board)
Board Decisions - R&T 1601 Et Seq., Rule 324
Board Member Prohibited from Representing Taxpayers for Compensation - R&T 1624.3
Board Members,
5 Years Professional Experience Required - R&T 1624, 1624.05
Disqualification - R&T 1624.4, Rule 308.5
Documentation of Qualifying Experience - R&T 1624, 1624.05
Mandatory Training - R&T 1624.01-02
Objection to - R&T 1624.4, 1641.2
Qualification, Counties of less than 200,000 - R&T 1624
Qualifications, Counties of 200,000 or more - R&T 1624.05
Burden of Proof,
Escape Assessments - R&T 167, ALO 180.0063
General - R&T 167, R&T 501 footnote, 1601 et seq., 1610.8 footnote, Rule 321
Under R&T 501 Assessment - R&T 501 footnotes
Clarify Two Year Period on Pending Supplemental and Escapes – R&T 1604
Clerk of Board Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Common/Multiple Ownership - R&T 1601 et seq.
Comparable Sale Evidence Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/041,
(Main & Van Karman Associates v. Orange County)
Conclusions, Record & Transcripts - R&T 1611.5
Confidential Information - R&T 1609.6
Consolidation of - R&T 1604(c)(2)
Continuances - R&T 1609, Rule 323
Continuances, Failure to Provide Data under 441(d) - R&T 441(h)
Contracts with Office of Admin Hearings - R&T 1636
County Board of – (See Appeals Board)
Appeals (Cont.)

Court Action on Decision Must Commence within 6 months - R&T 1615
Data later than 90 days after Lien Date - R&T 402.5, B of A v. County of Fresno
Deliberation in Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Delivery of Roll to Auditor - R&T 1614
Duplicate Applications, Clerk may Reject - R&T 1603.5
Economic Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Economic Unit, Portions of, under Appeal - Rule 324(b)
Economic Unit Equalization if Escaped under R&T 469 Audit - R&T 1605(e)
Employees Application - R&T 1612.7
Employees Prohibited from Representing Taxpayers for Compensation - R&T 1612.5
Equalization Period - R&T 1604
Escape Assessments, Burden of Proof - R&T 167
Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)
Evidence,

Applicant's Value Opinion on App not Binding at Hearing - R&T 1610.8
Appraiser Not Required to be Present – ALOs 180.0071.005 & 180.0071.015
Comparable Sale Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41,
Main & Van Karman Associates v. Orange County
Disclosure of Taxpayer's Information – ALO 190.0037.005
Testimony of Another Appraiser – ALO 180.0071.010
shall not Include Other Assessments - R&T 1610.8 footnote (Evidence)
Texaco v. LA County
To be presented - See Footnotes to R&T 1610.8, Rule 313
Examination of Applicant - R&T 1620 et seq., Rule 316
Examination of Applicant before Stipulation - R&T 1607
Examination, Waiver of - R&T 1607-1608
Exchange of Information - R&T 1606, Rule 305.1, B of A v. County of Fresno
Exchange of Information, Incomplete Compliance - Rule 309(c)
Exemptions, Board has no Jurisdiction to Grant or Deny - Rule 302(c)
Extension Beyond Two Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Extension of Time for Hearing - R&T 1604, 1641.2
Extension of Time on Record, agreement to - R&T 1604(c)(1)
Extension of Two Year Waiver, 90 Day - R&T 1641.2
Extension of Two Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
Fee for Filing by Private Vendor not to be collected until filing complete - V2-B&P 17533.6, 17537.8, 17537.9;
39 USC 3001(h) & 3005
Filing by Mail, Deadline - R&T 166
Filing Date, County Offices Closed on Normal Date - R&T 1603(b)(4)
Filing Date, Extension by Board of Supervisors Resolution - R&T 1603(d)
Filing Period,

Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
Escape Assessment after Audit – ALO 180.0026
General - R&T 1603, 1604, 1605, Rule 305, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Supplemental Assessments, for - R&T 1605, Rule 305
Findings of Fact - R&T 1611.5, Rule 308
Forms - R&T 80, 81, 620, 1603, 1603(f), 1605, 1622.6, Rule 305, 306, 308, LTA 91/053, 95/036
General - R&T 80, 81, 1601-2125, Rules 301-326, 401-412
Hearing Officers - R&T 1636-1641.5
Hearing on 4th Monday of Each Month - R&T 1604, 1606, Rule 309

90 Day Extension - R&T 1641.2
Defined - R&T 1604, 1606, Rule 309
Extension of Time - R&T 1604, 1641.2
Must Occur Within 2 Years of Filing - R&T 1604, 1641.2, Rule 309
Procedure - R&T 167, 1605, Rule 313
Two Year Requirement - R&T 1604, 1641.2, Rule 309
Two Year Requirement, 90 Day Extension - R&T 1641.2
Hearing Officer (See Hearing Officer),
Application - R&T 1612.7, 1636.5
Appeals, Hearing Officer (Cont.)

Contracts with Office of Admin Hearings - R&T 1636
General – R&T 1636-1641.5
Prohibited from Representing Taxpayers for Compensation - R&T 1636.2
Value Limits - R&T 1637

Information Requests - B of A v. County of Fresno, Headnotes 1, 2, 3
Increase in Value, Authority & Notice Requirement - R&T 1609.4, Rule 307(d), 313(f)
Informal Review Response, Affect on Filing Date - R&T 1603(d)

Information from Applicant, Assessors' Right to Request - R&T 441(d), LTA 04/071,
BOE v. Ceniceros Daily Journal DAR 3905
Inter-County Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8.
July 2-September 15, Appeal Filing Period - R&T 1603, LTA 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
July 2-November 30, Appeal Filing Period - R&T 1603, LTA 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
July 2 First Day to File for Main Roll - R&T 1603, LTA 91/053, 95/036
Judicial Review - R&T 1610.8 footnotes
Jurisdiction of Board - R&T 1610.8 footnotes, Rule 302
Lack of Appearance at Hearing - Rule 313(a)
Legal Counsels - R&T 1620 et Seq., Rule 314
Lawsuit Settlement Sufficient as Notice of BOE Equalization Hearing Results - R&T 744
Local Board Jurisdiction & Functions - Rule 302
Market Value Less than Taxable, No New Base Year Value - Rule 305.5
Material Value – Rule 305.3(b)(2); ALO 180.086
Matters taken under Submission, at Conclusion of Hearing - Rule 313(j)(1)
Maximum No. of Appeals Boards per County - R&T 1621
Meeting, Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(j)(1)
Member Disqualification, Clerk of the Board to Resolve Disputes - R&T 1624.4
Member Disqualification, Objection at earliest possible time - R&T 1624.4
Nature of Hearing - R&T 1605.4, Rule 313
Non-valuation issue, Stipulation to exhaust Admin. Remedy - V2-R&T 5142
Not Allowed on Uncompleted Audit, Apple Computer, Inc. v. Assessment Appeals Board - R&T 1605 fn
Notice of,
Assessment and Review Outside Regular Period - R&T 1605
Decision - R&T 1601 et seq., Rule 325
Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)
Hearing - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
Right to - R&T 75.31, 75.51, V2-R&T 2611.6
BOE Equalization Hearing Results, Lawsuit Settlement Sufficient as - R&T 744
Notification of Hearing, 45 days before - R&T 1605.6
Objection to Member - R&T 1624.4, 1641.2
Overcoming Presumption of Value after 2 Years - Rule 309(c)
Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Penalties Issued by Assessor, Review by Appeals Board - R&T 1605.5
Pending Assessment Appeals, Clarify Two-Year Period – R&T 1604
Pending, Relief of Penalties, by Board Resolution - R&T 4833.1, 4985.3
Post Lien Date Information, 90 Day Rule - R&T 402.5, B of A v. County of Fresno
Prescribed Language, Signature Block - R&T 1603(f)
Prehearing Conference - Rule 305.2
Private Meeting by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(j)(1)
Presence of Assessor - R&T 1610.2
Presumption of,
Applicant's Value, Exceptions - Rule 309(c)
Applicant's Value if not Heard in 2 Years - Rule 309(c)
Base Year Value - R&T 80-81, Rule 305.5
Property Tax Administration Funding for Board of- R&T 95.3
Public Owned Property, Date of Filing an Appeal (Section 11 Appeal) – R&T 1184
Publication of Board Meeting Dates - R&T 1601
Quorum & Vote Required - R&T 1601, 1620, 1622.5, 1622.6, Rule 311
Reconsideration/Rehearing - R&T 1601 et Seq., Rule 326
Record, Transcript, Conclusions - R&T 1611.5
Record of Changes & Orders - R&T 1614
Recording of Hearing - R&T 1611, Rule 312
Reductions/Stipulations by Board - R&T 1607
Regular Equalization Period - R&T 1604
Relief of Penalties, by Board Resolution - R&T 4833.1, 4985.3
Request for Findings - R&T 1611.5, Rule 308
Request for Information, Assessors' Right to - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Request for Transcript - R&T 1611
Residential Properties under $1,000,000, Appraisal Report Restrictions - R&T 80.1; V2-B&P 11319
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h) & 3005
Review of Penalties Issued by Assessor - R&T 1605.5
Right to, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
BOE, Filing by Proper Parties - V1-HPR 5070
BOE Employee Subpoenas & Compensation - R&T 1609.5
Signature Block Language, Prescribed - R&T 1603(f)
Solicitations for Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Required Statements & Format of - B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations, Vendor Filing, Restrictions on - B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Statement of Corrections to Auditor - R&T 1614
Stipulations,
Assessor, by - R&T 1607
Board Action - R&T 1607
Non-valuation issue to exhaust Admin. Remedy - V2-R&T 5142
Submission, Matters taken under, at Conclusion of Hearing - Rule 313(i)(1)
Subpoenas - R&T 1609, 1609.5, Rule 322
Subpoenas of State Board Employees - R&T 1609.5
Supplemental Assessment Filing Period,
12 Months after notice if stipulation to Judgment Error - R&T 75.31(c)(3)(B)
Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Supplemental Roll Application - LTA 91/053, 95/036
Tax Representative Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Taxpayer & Board may agree to extension of time on record - R&T 1604(c)(1)
Taxpayer & Board may agree to waiver of time on record - R&T 1604(c)(1)
Timely Hearings & Exceptions - Rule 309
Transcript Request - R&T 1611
Two Year Hearing Requirement - R&T 1604, Rule 309
Two Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Two Year Waiver - R&T 1604, 1641.2, Rule 309
Uniform Standards of Appraisal Practice apply to Written Statements of Value - R&T 80.1; V2-B&P 11319
Unsecured Roll Changes, Auditor to Tax Collector - R&T 1651
Valuation Statements,
Auditor 2nd Monday Each month, to - R&T 1614
Copies to Controller/Sups - R&T 1649-1650
General - R&T 1647-50
Value Increase, Assessor's Authority & 10 Day Notice - R&T 1609.4, Rule 313(f), 307(d)
Vendor/Tax Reps, Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Waiver of Two Year Hearing Requirement - R&T 1604, Rule 309
Waiver of Two Year Hearing Requirement, 90 Day Extension - R&T 1604, Rule 309
Who May File Application - R&T 1603
Within 12 months of Notice, Judgment Error - R&T 1603(c), LTA 91/053, 95/036
Written Statements of Value made for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Written Stipulation - R&T 1607
Appeals Board – (See Appeals; BOE),
2 Year Waiver - R&T 1604, 1641.2, Rule 309
2 Year Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
5 Year Professional Experience Required - R&T 1624, 1624.05
10 Boards per County Maximum - R&T 1621
60 Day Filing Period From Date of on Tax Bill or Postmark - R&T 75.31(c)
60 Days for Members to Receive Training - R&T 1624.01
60 Days from Assessor response to Informal Review, Filing Deadline- R&T 1603(d)
90 Day Extension of Two Year Waiver - R&T 1641.2
$1,000,000, Residential property with value less than, Appraisal Report Restriction - R&T 80.1; V2-B&P 11319
Additional - R&T 1626.1
Administrative Law Judge, Hearing Officer Contracts - R&T 1636
Administrative Remedy, Stipulation on Non-valuation Issues - V2-R&T 5142
Affect of Pending Litigation on Timely Hearing - R&T 309(c)
Alternate Board – ALO 190.0010
Appeals Board (Cont.)

Alternate Members - R&T 1622.5
Amendments to Application not duplicate filings - R&T 1603.5
Appeals Board. 10 Board Maximum - R&T 1621
Appearance at Hearing, Failure to Appear - Rule 313(a)
Appearance by Family Member - Rule 317
Applicant's Value Opinion on Application not Binding at Hearing - R&T 1610.8
Applicant's Value to Prevail after Two Years - R&T 1604, Rule 309(c)

Application,

Amendments not duplicate filings - R&T 1603.5
Due on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
Duplicate, Clerk may Reject - R&T 1603.5
Prescribed Language, Signature Block - R&T 1603(f)
Reduced Assessment, for - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/053, 95/036

Appointment of Members - R&T 1622.1
Appraisal Report Restrictions, Residential Property under $1,000,000 - R&T 80.1; V2-B&P 11319
Appraisal Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Appraisal Unit, Portions of, under Appeal - Rule 324(b)
Assessment Appeals Board & Hearing Officers, Duplication of Language – R&T 1612.5
Assessment Hearing Officers (See Hearing Officer)
Assessment Hearing Officers - R&T 1636-1641.5
Assessments of other Properties not to be Considered - R&T 1610.8 footnote (Evidence), Texaco v. LA County
Assessments outside normal Period, Judgment Error - R&T 1603, LTA 91/053, 95/036
Assessor Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Assessor Required to Attend Hearing - R&T 1610.2
Assessor Response to Informal Review, Filing Deadline - R&T 1603(d)
Assessors' Right to Request Information From Applicant - R&T 441(d), LTA 04/071,

BOE v. Ceniceros Daily Journal DAR 3905

Attorney Fees - R&T 1611.6
Base Year Value Reduction, Application for - R&T 80, 81
Board of Supervisors as Members - R&T 1622.2
Burden of Proof - R&T 167, 501 footnote, 1601 et seq., 1610.8 footnote, Rule 321
Burden of Proof, Escapes Assessments - R&T 167
Burden of Proof, under R&T 501 Assessment - R&T 501 Footnotes
Chairman - Rule 310
Clerk of, Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Clerk of, Duties of - CAC XIII-16, R&T 1628
Comparable Sale Evidence Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/041,

Main & Van Karman Associates v. Orange County

Conclusions, Record & Transcripts - R&T 1611.5
Confidential Information - R&T 1609.6
Consolidation of Appeals - R&T 1604(c)(2)
Continuances - Rule 323
Continuances, Failure to Provide Data under 441(d) - R&T 441(h)
Contracts with Office of Admin Hearings - R&T 1636
Corporations as Applicants - Rule 317
County, General - R&T 1601-1721, Rule 301-326
Court Actions to Commence within 6 months - R&T 1615
Creation of - CAC XIII-16, R&T 1620
Data 90 Days Past Lien Date - R&T 402.5, B of A v. County of Fresno
Definition - Rule 301
Deliberation in Private, at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Delivery of Roll to Auditor - R&T 1614
Discontinuance - R&T 1626
Documentation of Qualifying Experience - R&T 1624, 1624.05
Duplicate Applications, Clerk may Reject - R&T 1603.5

Economic Unit,

Equalization if Escape under R&T 469 Audit - R&T 1605(e)
Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Portions of, under Appeal - Rule 324(b), R&T 1605(e)
Eligibility for - R&T 1624
Enforceably Restricted Land - R&T 1630
Equalization Period - R&T 1604
Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)
Evidence,

Board not bound by Applicant's Value Opinion on App - R&T 1610.8
Comparable Sale Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41, *Main & Van Karman Associates v. Orange County*

Not include other Assessments - R&T 1610.8 footnote (Evidence) *Texaco v. LA County*

To be presented - See Footnotes to R&T 1610.8, Rule 313

Examination of Applicants - Rule 316
Examination Required for Reductions in Value - R&T 1607
Exchange of Information - R&T 1606, Rule 305.1, *B of A v. County of Fresno*
Exchange of Information, Incomplete Compliance - Rule 309(c)
Exemptions, Board has no Jurisdiction to Grant or Deny - Rule 302(c)

Extension of:
2 Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
Time for Hearing - R&T 1604, 1641.2
Two Year Waiver, 90 Day - R&T 1641.2

Extent of Jurisdiction - R&T 1610.8 footnotes, Rule 302
Failure to,

Appear at Hearing - Rule 313(a)
File COS, BPS or Building Permit, Burden of Proof - R&T 167
Provide Data under 441(d), Continuances - R&T 441(h)
Provide Data under 441(d), 2 Year Waiver Extension - R&T 441(h)
False Statements to - R&T 1610.4
Filing Date Extension by Board of Sups Resolution - R&T 1603(d)
Filing Date if County Offices Closed on Normal Deadline - R&T 1603(b)(4)
Filing Deadlines Falling on Saturdays and Sundays - R&T 166, 724, 1603(b)(4)
Filing Period,

Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
General - R&T 80, 1603, 1603(d), 1604, 1605, Rule 305, 306, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Supplemental Assessments - R&T 1605, Rule 305

Finality of Decisions - Rule 326
Finding of Facts - R&T 1611.5, Rule 308
Forms - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/53, 95/36

Hearing,

Extension of Time for - R&T 1604, 1641.2
Held within 2 Years & Waiver, to be - R&T 1604, 1606, 1641.2, Rule 309
Notice - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
Procedure - Rule 313

Hearing Officer (See Hearing Officer),

General - R&T 1636-1641.5
Contracts with Office of Admin Hearings - R&T 1636
Request for - R&T 1636, 1637(a)(3) – ALO 190.0043
Value Limits - R&T 1637

Increases in Value, Assessor's Authority & 10 Day Notice - R&T 1609.4
Informal Review Response, Affect on Filing Date - R&T 1603(d)
Information from Applicant, Assessors' Right to Request - R&T 441(d), LTA 04/071, *BOE v. Ceniceros Daily Journal DAR 3905*

Inter-County Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8

Judicial review - R&T 1610.8 footnotes
July 2 as 1st Day to File Appeal for Main Roll - R&T 1603, LTA 91/053, 95/036
Jurisdiction & Functions - Rule 302, 1610.8 footnotes, 1614
Lack of Appearance at hearing - Rule 313(a)
Legal Counsel - V2-Gov 31000.7
Legislature to Provide Rules of Appointment/Removal - CAC XIII-16
Market Value Less than Taxable, No New Base Year Value - Rule 305.5
Matters taken under Submission, at Conclusion of Hearing - Rule 313(j)(1)

Maximum Number of Boards per County - R&T 1621
Meeting Dates, Counties over 4 Million - Rule 309
Meeting Dates, County of 4,000,000 - Rule 309
Meeting on 4th Monday of Each month - R&T 1604, Rule 309
Meeting, Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Meets to Equalize Roll in 2nd-58th Class County, Date - R&T 1604
Members, 5 Years Professional Experience Needed - R&T 1624.05

Member(s),

Board of Supervisors - R&T 1622.2
Conflict of Interest - R&T 1624.2
Disqualification - R&T 1624.1, Rule 308.5
**Appeals Board, Member(s) (Cont.)**

- Disqualification, Clerk of the Board to Resolve Disputes - R&T 1624.4
- Disqualification, Objection at earliest possible time - R&T 1624.4
- Documentation of Qualifying Experience - R&T 1624, 1624.05
- Eligibility for - R&T 1624
- Objection to - R&T 1624.4, 1641.2
- Qualifications, County of less than 200,000 - R&T 1624
- Qualifications, County of 200,000 - R&T 1624.05
- Replacement - R&T 1623.1
- Term in Office - R&T 1623
- Training Mandatory - R&T 1624.05

**Multiple Owners - Rule 317**

- Nature of Hearing - R&T 1605.4, Rule 313
- Non-valuation issues, Stipulation to exhaust Admin. Remedy - V2-R&T 5142

**Notice of**

- Assessment and Review Outside Regular Period - R&T 1605
- Decisions - Rule 325
- Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)
- Hearing - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
- Right to Appeal - R&T 75.31, 75.51, V2-R&T 2611.6

**Notification of Hearing**

- 45 days before - R&T 1605.6
- Number Per County - R&T 1621
- Objection to Member - R&T 1624.4, 1641.2
- Overcoming Presumption of Value after 2 Years - Rule 309(c)
- Penalties Issued by Assessor, Review of - R&T 1605.5
- Penalties, Relief of, by Board Resolution - R&T 4833.1, 4985.3
- Personal Appearance - Rule 317
- Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
- Prehearing Conference - Rule 305.2
- Post Lien Date Information, 90 Day Rule - R&T 402.5, *B of A v. County of Fresno*
- Prescribed Language, Signature Block - R&T 1603(f)
- Presence of Assessor - R&T 1610.2
- Presumption of Applicant's Value, Exceptions - Rule 309(c)
- Presumption of Base Year Values - Rule 305.5
- Private Meeting by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
- Procedure - Rule 313

**Procedure of Decisions**

- Rule 324
- Property Tax Administration Funding for - R&T 95.3
- Publication of Board Meeting Dates - R&T 1601
- Quorum & Vote Requirements - Rule 311
- Record, Transcript, Conclusions - R&T 1611.5
- Record of Changes & Orders - R&T 1614
- Recording/Reporting - R&T 1611.5, Rule 312
- Reductions in Value & Stipulations - R&T 1607
- Regular Equalization Period - R&T 1604
- Relief of Penalties, by Board Resolution - V2-R&T 4833.1, 4985.3
- Removal of Member - R&T 1625
- Representation by Legal Counsel - Rule 314
- Request for Information, Assessors' Right to - R&T 441(d), LTA 04/071, *BOE v. Cenicientos Daily Journal DAR 3905*
- Request for Transcript - R&T 1611
- Residential Properties under $1,000,000, Appraisal Report Restrictions - R&T 80.1; V2-B&P 11319
- Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h); 3005
- Review of Penalties Issued by Assessor - R&T 1605.5
- Right to Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
- Roll Access - R&T 1602
- Roll Changes at Direction of - R&T 1614
- BOE Employee Subpoenas & Compensation - R&T 1609.5
- Selection of Members - R&T 1622
- Signature Block Language on Application, Prescribed - R&T 1603(f)
- Solicitations, Vendor Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
- Solicitations for Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
- Solicitations for Filing, Required Statements and Format - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h); 3005
- State-Assessed Property - R&T 1815-2125, Rule 371-404
- Statement of Corrections to Auditor - R&T 1614
- Stipulations, Action - R&T 1607
Appeals Board (Cont.)

Stipulation, Non-valuation issues, to exhaust Admin. Remedy - V2-R&T 5142
Submission, Matters taken under, at Conclusion of Hearing - Rule 313(i)(1)
Subpoenas - R&T 1609.4, Rule 322
Subpoenas of State Board Employees - R&T 1609.5
Supplemental Assessment Filing Period,
   12 Months after notice if stipulation of Judgment Error - R&T 75.31(c)(3)(B), 1605(b)
   Within 60 Days on Date of Tax Bill or Postmark - R&T 75.31(c), 1605
   Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Taxpayer & Board may agree to extension of time on record - R&T 1604(c)(1)
Timely Hearings & Exceptions - Rule 309
Tax Representative Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Training for Members - R&T 1624.01-02
Transcript Request - R&T 1611
Two-Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Two-Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Two-Year Waiver - R&T 1604, 1641.2, Rule 309
Two-Year Waiver, 90 Day Extension - R&T 1641.2
Uniform Standards of Appraisal Practice apply to Written Statements of Value - R&T 80.1; V2-B&P 11319
Unitary Mining/Mineral Prop. - R&T 1642-45.5
Valuation by Hearing Officer - R&T 1641.1
Valuation Procedures - R&T 1609.8
Valuation Statements - R&T 1647-1650
Value Increase - R&T 1609.4, Rule 313(h), 307(d)
Value Limits, Hearing Officer - R&T 1637
Vendor/Tax Reps, Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Waiver of Two-Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Waiver of Two-Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Appeals Board, before - Rule 317
Assessor's Representative, by, at Appeals Hearing - 1610.2
Family Member, by, at Appeals Board - Rule 317
Lack of, at Assessment Appeals Hearing - Rule 313(a)
Veteran's Representative, by, Veterans' Exemption - R&T 253

Apple Computer, Inc. v. Assessment Appeals Board, 105 Cal.App.4th 1355, R&T 469, 1605, CAC XIII 16
Appeal Not Allowed on Uncompleted Audit - R&T 1605 fn
Audit of Profession, Trade or Business - R&T 469 fn

Application,
Adjustment, Assessed Public Property, for – (See BOE, Section 11)
Appeals - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Assessment Appeal (See Appeals; Appeals Board), Amendments to App. not duplicate filings - R&T 1603.5
Board Member, by - R&T 1612.5, 1622.6, Rule 308.6
Claim for Refund - R&T 1604 (b)(1)
Duplicate, Clerk may Reject - R&T 1603.5
Employees, by - R&T 1612.7 1622.6, Rule 308.6
Hearing Officer, by - R&T 1622.6, 1636.5 Rule 308.6
Not Required for Reduction of BYV, El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 1603 fn
Prescribed Signature Block Language - R&T 1603(f)

Change in Assessment, Procedure, for - Rule 305, 306
Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
Equalization, for - R&T 80, 81, 620.5, 1603, 1605, 2050, Rule 305, 306, 308.6
Exemption, Valid, Enrollment of, for - R&T 272
Historical Contract, Fees - V2-Gov 50281.1
Property Tax Relief - V2-Gov 16112
Redemption of Tax-Defaulted Property, for - V2-R&T 4105
Reduced Assessment, for - R&T 80, 1603, 1605, 2052, Rule 305, 306, 308.6
Reduction in Base Year Value, for - R&T 80, 81, 1603, 1605
Separate Account Transfer Insurance Commissioner Application - R&T 487
Separate Assessment, for - V2-R&T 2188.4, 2821-27
Separate Parcel Valuation, Fee - V2-R&T 4151

Application Software, Computer Programs & Storage Media - R&T 995, 995.2, Rule 152, LTA 99/39
Appointment of,
Members of Appeals Board - R&T 1622.1
BOE Secretary - V2-Gov 15604, 15605
Appointment of (Cont.)
Tax Collecting Procedure Committee - V2-Gov 30302
Timber Advisory Board, by BOE - R&T 431, 434.2
Apportionment, of Tax,
Before and after 1978-79 - R&T 93
General - R&T 93-100.6
Per Government Code Prior to 1978-79 - R&T 93
Per R&T Code after 1978-79 - R&T 93
Apportionment Contracts,
Revenue, City/County - CAC XIII-29
Sales & use Tax, Local Govt - CAC XIII-29
Appraisal,
Appeal, Restrictions, Residential Property under $1,000,000 - R&T 80.1; V2-B&P 11319
Contracts for, by Assessor - R&T 674
Contracts with BOE for other Services/Appraisals, by Assessor - V2-R&T 15624
Certificate,
Advanced - R&T 671
Permanent - R&T 670, Rule 283
Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
Assessor required to Possess - R&T 670 & 673, V2-Gov 24002.5
Fee, Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
Non-Prop 13 Property to Verify Value, of - R&T 405.5
Periodic, of Property not under Prop 13 - R&T 1716
Probate, COS Filing at time Inventory & Appraisal filed with Court - R&T 480
Standards, Requirement for - V2-B&P 11319
Unit,
Fixtures, Machinery & Equipment - Rule 461(d)
General - R&T 51(d), 63.1, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
Portions of, under Appeal - Rule 324(b)
Written Statements of Value, for Fee, Restrictions - R&T 80.1; V2-B&P 11319
Appraisal Certificate,
Advanced - R&T 671
Permanent - R&T 670, Rule 283
Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
Appraisal Commission,
General - R&T 1716-1721
Membership - R&T 1716
BOE Representative Membership - R&T 1716
Appraisal Fee,
Recovery of, Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
Appraisal Reports,
Appeal, Restrictions, Residential Prop under $1,000,000 - R&T 80.1; V2-B&P 11319
Written Statements of Value for Fee, Restrictions - R&T 80.1; V2-B&P 11319
Appraisal Standards, Requirement for - V2-B&P 11319
Appraisal Unit,
Escape Assessment Per R&T 469 Audit Opens Review of - R&T 1605(e)
Fixtures, Machinery & Equipment - Rule 461(d)
General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
Inter-County Pipelines, Appeals of - R&T 401.8
Pipelines, Appeals of - R&T 401.8
Portions of, under Appeal - Rule 324(b)
Timber - Rule 41, 53
Appraiser,
Advanced Appraisal Certificate - R&T 671
Auditor-Appraiser Qualifications – V1-R&T 469, V2-GC 15624, Rule 670(d), LTA 15/026
Certification,
General - R&T 670, 673, Rule 281-283
Guidelines – LTA 2015/049
Permanent - R&T 670, Rule 283
Temporary - R&T 673, Rule 282
Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
Defined - Rule 281
Disclosure of Financial Interests - R&T 672
Guidelines for Appraiser Certification and Training – LTA 11/012, LTA 2015/049
Licensing Requirements & Certification, State - [B&P 11300-313.5]
Appraiser (Cont.)

Training Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
Training Requirements - R&T 671 (See Certification)
Uniform Standards of Professional Appraisal Practice (USPAP) Adherence - V2-B&P 11319
Appraisement & Inventory, Probate, CIO Statement Filing at Time of - R&T 480
Approaches to Value (See BOE; State-Assessed Property),
  Cable TV - R&T 107.7
  General - R&T 110, 110.1, 110.5, 401, Rules 2 - 8
Appropriate Tax Rate - R&T 5811
Appropriations,
  Limit - CAC XIII B-8
  Local Government, Annual Limit - CAC XIII B-1 through -11
Open-Space Land Subventions - V2-Gov 16140
Property Tax Relief - V2-Gov 16100, 16131
School Cost Reimbursement - V2-R&T 2240
School Funding Minimum Requirements - V2-Ed Code 41203.1, 41023.3, 41204.4
Subject to Limit - CAC XIII B-8, -9
  Timber Tax Fund - V1-Timber 38904
April 1,
  Assessor Gives Copies Welfare/Vets Claims to BOE - R&T 254.5
  Assessor Notifies if §619 Notice Provided – R&T 1603
  HOX Claim Mailed to New Co-op Housing Info Request - Rule 135(f)
  Last Day to File for Documented Vessel Classification - R&T 255
  Last Day to File for Historical Aircraft Exemption - R&T 255
Property Statement Due - R&T 441
To May 1, Tax Rate Area Request Filing Period - R&T 830
April 5, Account to Auditor for Money Collected - V2-R&T 2616
April 10, 2nd Installment of Secured Roll Tax Delinquent - V2-R&T 2618, 2705
April 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
April 30,
  Auditor Prepares Corrected Valuations Statement - R&T 1647
  HCD Reports New Mobilehome Owners to Assessors - R&T 5841
  Last Day to File Private Railroad Car Report W/BOE - V1-RR Car 11271
  Timber Tax Due for Prior 1 Jan-31 Mar Period - V1-Timber 38401
April, 2006, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)
Aqueducts, Assessment of - CAC XIII-19
Area, Common, Defined & Requirements for - V2-R&T 2188.5
Area, Timber Value - V1-Timber 38204, Rule 1020
Area of Reasonable Size,
  Defined, Base Year Transfers - R&T 69.5(g)(3), (4)
  Incidental Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
  Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
Armed forces Personnel, Exemption - CAC XIII-3
Arms Length Transaction - R&T 110(b), Rule 2
Army (See Military, Veterans' Exemption, & Disabled Veteran)
Art,
  Artists, and, Definitions - R&T 217
  Defined - R&T 217
  Works of, Assessment - R&T 986
  Works of, Exemption - R&T 217, LTA 04/047
Art Gallery Display Exemption - R&T 217, LTA 04/047
Article XI - Local Government Section of the CA Construction
Article XIII - Revenue & Taxation Section of the CA Construction
Article XIII A - Tax Limitation under Prop 13
Article XIII B - Constitutional Government Spending Limitations, CA Construction
Article XVI - Public Financing Section of the CA Construction
Artistic Exhibits, Possessor Interest $50,000 Low Value Ordinance - R&T 155.20
Assembly Hall,
  $50,000, Low Valued Possessor Interest Exemption - R&T 155.20
  Possessor Interest $50,000 Low Value Ordinance - R&T 155.20
Assess, Liability for Willful Failure or Neglect to - R&T 1361
Assessable Property,
  Adjustment of - CAC XIII-3.5
  Value Adjustment by Legislature - CAC XIII-3.5
Assessed Value,
  Aggregate, Pipeline Rights of Way - R&T 100.01, 401.8
Assessed Value (Cont.)

Allocated Unitary - R&T 746
Cities - V2-Gov 43004.5
Defined - R&T Value, Property Tax Relief - V2-Gov 16101.5
Ratio to Market Value - CAC XIII-3.5, R&T 135, 205.1
Total, Factor to Modify, Schools, by BOE - V2-Ed 41200
Addition of Other Claimants to Roll - R&T 610
Burden of Proof at Appeal Hearings – (See Burden of Proof & Appeals)
Court Challenge by, Prop Sold for Unsecured Tax - V2-R&T 2954-2956
Definition - R&T 23, V2-R&T 4922
Errors by , Correction of - V2-R&T 4831.5
Errors by , Correction of, BOE Assessed Property - V2-R&T 4876.5
Last, Notice of Cancellation of Tax/Penalties - V2-R&T 4946-47
Other Persons Claiming Ownership of Property, Name to Roll - R&T 610
Payment of Taxes Credited to Wrong Property - V2-R&T 4911-16
Persons Claiming Ownership of Property, Name to Roll, Documentation for - R&T 610
Provide Scale Floor Plan Drawing for Assessor - R&T 72
Reassessment Petitions for State Assessee's - R&T 759
Request for Information Supporting Enrolled Assessment - R&T 408(c)(2)
Right to Informal Review - R&T 534(c)
Roll Contents to Include Assessee's Name - R&T 602, Rule 252
Secured Roll - R&T 405, 610
Unsecured Bill Sent To, Payment by Agent - V2-R&T 2910.7
Unsecured Roll - R&T 405, 610
Written Request for Information Supporting Enrolled Assessment - R&T 408(c)(2)

Assessment - Yellow Tab, Part 2, V1
Assessment,
75% Penalty - R&T 503
Administrative Review by Taxpayer - R&T 469, 1604, 1605, 1610.8)

Heavenly Valley v. El Dorado County Board of Equalization (2000) 84 Cal.App.4th 1323
Administrator - R&T 612
Agencies where Prop is Situated - R&T 404
Agent - R&T 612
Air Taxi - R&T 1154, Rule 202
Airports - R&T 5362-5367
Airports Situs - Rule 202, 203
Aircraft, BOE Standards & Guides - R&T 5364
Allocation of Imp Value - CAC XIII-13, R&T 607-8, Rule 2
Allocation of Value – ALO 170.0005
Annual - R&T 405
Annual, of State-Assessed Property - R&T 721
Appeals (See Appeals, Appeals Board and BOE)
Appeals, Clarify Two-Year Period on Pending Supplemental and Escapes – R&T 1604
Appeals, Assessment of (Material Value) – ALO 180.0086
Aqueducts - CAC XIII-19
Assessor Performed Duty Properly/Fairly, Presumption that - Rule 321(a), [Evidence Code 664]
Assessor's Authority to Assess - CAC XI-1(b), R&T 401
Bailee - R&T 612
Benefit, County Service Area Vector Control - V2-STATS 1985, CH. 551
Bonds, Annual Notice to Assessor, Contents of - R&T 163
Business Records - R&T 997
By Agencies where Prop is Situated - R&T 404
By more than one County, County's Obligation - V2-R&T 4988
By more than one County, Taxpayers Obligation - V2-R&T 4988
Cable TV Interests - R&T 107.7
Calamity – ALO 360.0030 (See Disaster Relief & Calamity)
Canals & Bridges - CAC XIII-19
Cancellations - V2-R&T 4988, 4990
Cellular Sites, Subdivision Map Act Exemption, Separate - V2-R&T 2823, [Gov 66412]
Change In, Application Procedure - Rule 305, 306
Community College District Assessed Value Projection by Assessor – Education 15100
Computer Basic Operational Programs - R&T 995.2
Computer, Disks, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/039
Computer Program Storage Media - R&T 995, Rule 152, LTA 99/012
Condominiums, Separate - V2-R&T 2188.3, 2188.6
Conservation Easements - R&T 402.1, V2-Civ 815.1
Assessment (Cont.)

Conservator - R&T 612
Cooperative Housing, Separate - V2-R&T 2188.7
Correctness of - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Creation of Lien or Charge on Prop - R&T 867
Cultivated/Uncultivated Land - R&T 402
Damaged/Destroyed Property - CAC XIII-15, R&T 120; V2-Gov 43007-13
Decedent's Estate - R&T 982, 982.1
Declines in Value - CAC XIII-A 2, R&T 51(a)(2) & (e), V2-R&T 4831(b), Rule 461, LTA 95/054
Defined, Various - V2-R&T 3695.3, 4656.1, 4671.3
Delinquent – (See Tax-Defaulted Property)
Disaster – (See Disaster Relief & Calamity)
Distribution of Delinquent Taxes - V2-R&T 4658-4658.4

Errors,
Correction of (See Errors, Roll Corrections)
In Lieu Payment, County of 8,000,000 - V2-R&T 4833
Owner's Name, in - R&T 613

Escape (See Escape Assessments),
8 Year Statute of Limitations - R&T 75.11(d)
75% Penalty Application of - R&T 503
Appeals, Burden of Proof - R&T 167
Burden of Proof upon Appeal - R&T 167
Change in Ownership Statute of Limitations - R&T 75.11, 532
COS Filing Tolls Statute of Limitations - R&T 75.11, 532
Declines in Value - V2-R&T 4831(b), LTA 95/054
Entry on Roll - R&T 864
Notice of Proposed - R&T 531.8
Pro-ration of - R&T 531.2(b)
Payment over 4 Years if Tax Bill over $500 - V2-R&T 4837.5
Payment Plan, Installment, Interest Charge - V2-R&T 4837.5
Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Roll Correction, Clarify Provisions – R&T 4831
Statute of Limitations (See Statute of Limitations),
8 Year - R&T 75.11(d)(2), 532
Change in Ownership - R&T 75.11, 532
Tolled Until COS filed - R&T 75.11, 532
Underassessed Property, 8-Year Statute of Limitations - R&T 75.11(d)(2), 532

Easements, Conservation, Trail & Scenic - R&T 402.1
Estates of Decedents - R&T 982-1
Estimated, Railroad Car Tax - V1-RR Car 11312
Executor - R&T 612
Extension Beyond Statute of Limitations - R&T 532.1
Failure to File Property Statement - R&T 531, 862
Fixtures - ALO 170.0039, 170.0039.005
Fixtures/Personal Prop on Board Roll, Delinquent Tax Collection - R&T 760
Floating Homes - R&T 229, 62.5; ALO 170.0041
Flumes - CAC XIII-19
Full Value, at - R&T 401
Gas Corporations - CAC XIII-19
Geothermal Properties - Rule 473, Phillips Petro v. County of Lake
Golf Courses & Substances within - CAC XIII-10
Golf Courses - CAC XIII-10, R&T 52
Grapevines Destroyed by Pierce's Disease, Replacement of - R&T 53
Guardian - R&T 612
Hazardous Waste Properties - R&T 402.1-.3, V2-H&S 25202.2, 25229
Historical Property - CAC XIII-8, R&T 439-439.4, V2-Gov 50280-82
Illegal Goods for Sale in Ordinary Course of Business - R&T 129
Illegal, Cancellation of Private RR Car Tax - V1-RR Car 11596
Improvements of Husbandry - R&T 411-414
Improvements on Exempt Land - R&T 609
Assessment (Cont.)

Improvements, Procedure - R&T 608
Information Supporting, Written Request for - R&T 408(e)(2)
Informal Review of, Right to - R&T 75.51(g), 2611.6
Intangibles - R&T 535
Inter-County Pipelines - R&T 401.8-401.10
Inter-County Pipeline Rights of Way - R&T 100.01, 401.8
Jeopardy, Railroad Car, Delinquent Tax - V1-RR Car 11354
LCA Land - CAC XIII-8
Land under Wildlife Habitat Contract - R&T 423.8
Lead County Assessment Duties, Commercial Air Carriers – R&T 1153.5
Leased Land - V2-R&T 2188.4
Leased Personal Property as Single Assessment - R&T 623
Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Lessor/Lessee, Jointly, Unsecured Roll - R&T 405
Levels, Measurement/Adjustment, by BOE - CAC XIII-18
Liability of Assessor for Failure to Assess - R&T 1361
Lists, of Cities, Corrected - V2-Gov 43067
Livestock, Pro-ration of Stock Between Counties - R&T 990
Local Government Property - CAC XIII-11, R&T 987
Local Government Property in Mono County - CAC XIII-14
Local Roll Index, Preparation - R&T 615
Local Roll, Defined - R&T 109
Low Valued Property, Exemption of - CAC XIII-7, R&T 155.20
Manufactured Homes, Assessment of - R&T 5831
Maps, Production to be Funded by General Fund - R&T 1256
Migratory Livestock - R&T 990
Mineral Rights - R&T 427, 607.5, Rule 468, 469, (See Minerals)
Mines and Quarries - Rule 468
Minimum Fractional Interest Transfer - R&T 65.1
Minimum, Low Valued Property, Exemption of - CAC XIII-7, R&T 155.20
Mistake in Owners Name - R&T 613
Mobilehome Park Interests – Holland v. AAB No. 1 (2014) 58 Cal.4th 482 (LTA 15/32)
Mobilehomes, Rules & Regulations set by BOE - R&T 5840, V2-Gov 15606.1
More than one County, Counties' Obligation - V2-R&T 4988
More than one County, Taxpayers Obligation - V2-R&T 4988
Motion Pictures - R&T 988
Multiple Counties - V2-R&T 4988
Notice of - R&T 75.30-75.32, 619
Notice of,
Amount on Annual Roll - R&T 619, 621
Amount on Annual Roll, not required for Annual 2% Inflation - R&T 619(f)
Amount of Assessment on Roll Value - R&T 619, 621
Assessment and Review Outside Regular Period R&T 1605
Assessment in Lieu of US Mail, Publication of - R&T 621
Declines in Value, Required - R&T 619
Electronic Mail, Use of
Annual Value Notice – R&T 619
Annual Value Change, Posting of on Internet Website – R&T 619, 621
Notice of Value Change – R&T 75.31
Personal Property Value/Ratio used - R&T 619.2
Proposed Escape Assessment - R&T 531.8
Other Properties not to be Considered at Appeals Hearings, of - R&T 1610.8 fn (Evidence) Texaco v. LA County
Oil & Gas Wells/Mineral Rights - Rule 468
On Public Land, Cancellation - V2-R&T 5026-29, 5061-64
Open-Space Fruit/Nut/Vegetable Trees & Vines - R&T 429
Open-Space Lands - CAC XIII-8, R&T 401-430.5, Rule 51-54
Outside Regular Period, Notice of - R&T 1605
Owners Absent or Unknown - R&T 460, 611
Owners' Representative as Assessee - R&T 612
Portion, New Construction – LTA 14/039
Presumption Assessor Performed Duty Properly/Assessed Fairly - Rule 321(a), [Evidence Code 664]
Proposed Escape, Notice of - R&T 531.8
P.U.D.S - V2-R&T 2188.5
Parcel Combination Prohibition - R&T 455
Pawnbrokers Unredeemed Goods - R&T 989

22
Assessment (Cont.)
Penal, 75% - R&T 503
Penal, Fraudulent Acts of Omission - R&T 503
Penalty,
75% - R&T 503
Procedure - R&T 505
Tax Rate - R&T 506

Personal Property,
Failure to Report Accurate Cost - R&T 531.3
Leased, as Single Assessment - R&T 623
Fixtures on Board Roll, Delinquent Tax Collection - R&T 760
Secured Roll, on - R&T 109, V2-2189.3, 2821

Petroleum Refining Properties – Rule 474
Pipeline Rights of Way - R&T 100.01, 401.8
Placement on Roll of State-Assessed Property - R&T 745
Planned Unit Developments - V2-R&T 2188.5
Practices Survey, BOE – (See BOE)
Private Rail Car Tax, Unsatisfactory Reports - V1-RRCar 11314
Private Railroad Car – (See Blue Tab Section V1)
Procedures - R&T 54, 531, 534, 861, Nordlinger v. Hahn
Procedures, BOE Local Surveys - V2-Gov 15640-15646
Property Deeded to State, Etc, Tax-Default - R&T 568
Property in Litigation - R&T 983
Property in more than one County - R&T 865
Property in more than one Tax Rate Area - R&T 606
Property where Situated - CAC XIII-14
Public Land, on, Cancellation - V2-R&T 5026-29, 5061-64
Public Utility Property - CAC XIII-19
Rail corridors - CAC XIII-11 fn
Railway Property - CAC XIII-19
Ratio - CAC XIII-3.5, R&T 135, 205.1
Ratio, State-Assessed Property - R&T 722
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Regular Assessment Period Defined - R&T 1605(f)
Restrictive Covenants/Restrictions - R&T 402.3
Review of, Extension of Appeal Filing Date by Board of Sups Resolution - R&T 1603(d)
Review of, Taxpayers' Right to - R&T 75.51(g), V2-R&T 2611.6
Returnable Drink Containers - R&T 996
Right to Informal Review, Taxpayer's - R&T 75.51(g), V2-R&T 2611.6
Roll – (See Assessment Roll)
Roll Being Prepared - R&T 75.3
BOE, Finality of - R&T 733
Scenic Easements - R&T 402.1 , V2-Civ 815.1
School District Assessed Value Projection by Assessor – Education 15100
Section 11 - CAC XIII-11, R&T 987
Separate (See Separate Assessment),
Applications/Computations - V2-R&T 2821-2827
Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
Community Apartment Projects - V2-R&T 2188.7
Land & Improvements, for - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823
Mobilehome - V2-R&T 2188.10
Provide for Payment of Tax, to, State Policy - V2-R&T 2801
Satisfy or Remove Lien, to, State Policy - V2-R&T 2801
Statement of Separate Ownership - V2-R&T 2188.2
Timeshares, Fee - V2-R&T 2188.8-2188.10
Undivided Interests - V2-R&T 2188.11

Service Station Fixtures - LTA 88/024
Single-Family Dwellings - CAC XIII-9, R&T 167, 401.4
Single, Intra-county Pipeline Rights of Way, Segment Combination - 401.13
Single, Leased Personal Property - R&T 623
Space Flight Personal Property – Rule 133
Special,
Cemeteries - CAC XIII-3
Definition - V1-RR Car 11403, V1-Timber 38202
Quiet Title Action - V2-R&T 3966, 3967. 3969, 3972
Assessment (Cont.)

- Special Taxes, Power of Cities, Counties and Special Districts to Impose - CAC XIII A-4
- Stock Co-ops, Separate - V2-R&T 2188.7
- Stock Cooperative – ALO 170.0096
- Statewide Uniformity - R&T 169
- Statute of Limitations (See Statute of Limitations)
- Subsidy Payments not as Income - R&T 402.9
- Supplemental (See Supplemental Assessments; Supplemental Roll)
- And Non-supplemental, of Newly Constructed Fixtures - R&T 75.15
- Builder's Inventory Exclusion - R&T 75.12
- CIO System - R&T 75.75.80
- Calamity - R&T 170(i)
- Computation by Auditor - R&T 75.41
- Disaster - R&T 170(i)
- Enrollment of Calamity Reductions by- R&T 170(i)
- Museums Exempt from - R&T 202.2
- Not Classed as Escape - R&T 75.20-.22
- Open-Space Lands, Nonrenewal – ALO 790.0185
- Pro-ration Factors - R&T 75.41
- Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/60
- Statute of Limitations - R&T 75.11, 532; LTA 88/075
- Statute of Limitations, Tolled until COS filed - R&T 75.11, 532
- Tax Bill Mailing - R&T 75.51
- Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
- Tax Defaulted Property - R&T 568
- Tax Defaulted Property, Notice on Roll - R&T 614
- Tax Refund From Appeals, Correction of Cross Reference – R&T 5096
- Taxable Property by Assessor - R&T 405
- Telephone Companies - CAC XIII-19
- Tenancy in Common – ALO 220.0703
- Timeshare Estates - R&T 998, V2-R&T 2188.8, 2188.9
- To Other Than Land Owner - V2-R&T 2188.1, 2188.2
- Toll Bridges - R&T 985
- Trail Easements - R&T 402.1, V2-Civ 815.1
- Transfer from Secured Roll to Unsecured Roll - V2-R&T 2921.5
- Trustee - R&T 612
- Uniformity, Statewide - R&T 169
- Unpatented Land - R&T 403
- Vehicle Equipment, Certain - R&T 994
- Vessels, 4% - Rule 151
- Water Distribution Systems - V2-R&T 2189.6
- Water Ditches - R&T 984
- Wildlife Habitat Contract - R&T 423.8
- Willful Failure or Neglect of Assessor, Liability - R&T 1361
- Williamson Act Land - CAC XIII-8
- Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
- Year of - R&T 118, 532
- Year, Defined, Statute of Limitations - R&T 532

Assessment Analyst Certification – R&T 674-680
- Assessment Appeals (See Appeals, Appeals Board, BOE)
- Assessment Bonds, Annual Notice to Assessor, Contents of - R&T 163
- Assessment Levels, Measurement/Adjustment - CAC XIII-18
- Assessment Lists, Cities, Corrected - V2-Gov 43067
- Assessment Maps, Production to be Funded Through General Fund - R&T 1256
- Assessment Notice (See Assessment, Notice)
- Assessment Practices, BOE to encourage Statewide Uniformity - R&T 169
- Assessment Practices Survey (See BOE)
- Assessment Procedures – (See Assessment, Procedures)
- Assessment Ratio,
  - Changes of, Veterans' Exemption - R&T 205.1
  - Changes, Veterans' Exemption - R&T 205.1
  - Property Tax Relief - V2-Gov 16101.5
- Assessment Records,
  - General – (See Assessors' Records, & Records)
  - Unsecured, Delivered to Tax Collector - V2-R&T 2909.1
Assessment Review, Taxpayer's Right to - R&T 2611.6
Assessment Roll (See Assessment; Roll; Secured Roll; Unsecured Roll)
601 - R&T 601
  Affidavit of Completion - R&T 616
  Base Year, Community Redevelopment - V2-H&S 33328
  Being Prepared - R&T 75.3
  Certification of, by Assessor - R&T 616
  Charges for Placement on Roll after Delivered to Collector - V2-R&T 2604
  Contents of - R&T 601-602, Rule 252
  Clarify Provisions (Statute of Limitations) – R&T 4831
  Defined - R&T 109
  Delivery to Auditor - R&T 617
  Extended, Minimum Contents - Rule 252
  Extension of, Past Jul 1 - R&T 155; LTA 03/022
  Extension, Official Acts of the Assessor - R&T 155, 155.3; LTA 03/022
  Extension, Official Acts of the Auditor/Tax Col., by Controller - R&T 155.3, 155
  Information on - R&T 601-602, Rule 252
  Inspection and Access to – Rule 266
  Land Description - R&T 610
  Machine Prepared – (See Roll, Machine Prepared)
  Mining/Mineral Rights - R&T 607.5
  Modification by State Board - R&T 1610.6
  Notice of Assessments on - R&T 619, 621
  Notice of Assessments by Publication in Lieu of US Mail - R&T 621
  Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
  Preparation - R&T 75.3, 601
  Retention on EDP Equipment - R&T 109.6
  Secured – (See Roll, Secured & Secured Roll)
Assessment Systems, Cities - V2-Gov 43000
Assessment Uniformity, BOE to encourage - R&T 169
Assessment Year - R&T 118, 532
Assessment Year, Defined for Statute of Limitations - R&T 532
Assessor(s')
  Addition of Names of Other Claimants to Roll - R&T 405, 610
  Access to Other Assessor's Information - R&T 408(2)(b)
  Access to Timber Tax Records - V1-Timber 38706
  Affidavit of Roll Completion - R&T 617
  Affidavit Request of Any Person in County - R&T 453
  Affidavit Required to Request Inspection of FTB Records - V1-PIT 19551
  Agreement to Extend Beyond Statute of Limitations - R&T 532.1
  Annual Assessment Responsibility - R&T 51(e), 405
  Annual Reappraisal of Property not Required - R&T 51(e)
  Annual Notification of Bond Principal Balances - R&T 163
  Annual Report to BOE re: HOX - R&T 1367
  Appeal Deadline extension for Declines in Value, Approval by - R&T 1603(d)
  Appeals, Right to Request Information from Applicant - R&T 441(d), LTA 04/071,
    BOE v. Ceniceros Daily Journal DAR 3905
  Appraisal Certificate required - R&T 670 & 673, V2-Gov 24002.5
  Appraisal Commission Membership - R&T 1716
  Appraisal Fee Recovery, Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
  Assessee to be Enrolled - R&T 405, 610
  Assessee, Addn. of Other Claimants to Ownership, Documentation Required - R&T 610
  Assessment Analyst Certification – R&T 674-680
  Assessment Review, Informal, Taxpayers' Right to - R&T 75.51(g), 2611.6
  Auditor to Deliver Roll To, by 30 September - V2-R&T 2601
  Authority to Assess - CAC XI-1(b), R&T 401
  Availability of Business Records to - R&T 470
  Board of Supervisors or BOE to provide equip, books, furniture, office, stationery - R&T 1251-1256
  Bond Principal Balance, Report to - R&T 163
  Books, Blanks, & Map Form Prescribed by BOE - V2-Gov 15617
  Bond - R&T 1361-66; V2-Gov 1450 - 1462, 24120-24156
  Bond, Official - R&T 1361, 1366
  Builder's Inventory Exclusion Notices to - R&T 75.12
  Building Dept to Report Seismic Retrofitting Imps Value to Assessor - R&T 74.5(c), LTA 99/060
  Burden of Proof,
    Appeal Hearings – (See Appeals, Burden of Proof)
Assessor(s'), Burden of Proof (Cont.)

Escape Assessments - R&T 167

Failure to File COS, BPS, Bldg Permit, upon Appeal - R&T 167
Certificate, Appraisal, BOE - R&T 670, 673
Certificate, Assessment Analyst, BOE – R&T 674-680
Certification of Double Assessment, by Assessor - V2-R&T 4990
Certification of Local Roll - R&T 616
Certification of Secured Roll - R&T 616
Certification of Unsecured Roll - R&T 616
COS, Recorder to Provide Orig. COS or True Copy to Assessor- R&T 480(f)
Complaints Against, by Taxpayer for Failure to Assess - R&T 1362
Confidentiality of Records - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-6254]
Conflict of Interest Provisions - R&T 1365
Contracts for Appraisal Work & with Consultants - R&T 674
Contracts with BOE for Other Services/Appraisals - V2-R&T 15624
Copies, COS, Recorder to provide Assessor Orig. or True Copy- R&T 480(f)
Copies of Roll to Cities of 2nd-58th Class Counties - R&T 647
Copy of Scale Floor Plan Drawing for - R&T 72
Confidentiality & Experience Requirements - R&T 670 & 673, V2-Gov 24002.5
Certification of Assessments, BOE to provide equip., books, furniture, office room, stationery, Board or BOE provided - R&T 1251-1256
Errors (See Errors)
Correction - R&T 51.5, 531.2, 532, V2-R&T 4831
Declines in Value - V2 R&T 4831
D参谋t Draft Copies of Exemption form/Checklist by 1 Dec - Rule 101
Duplicate of Property Statement Returned by July 15 - R&T 443.1
Duties of Board of Supervisors in Relation to - R&T 1251
Educational & Experience Requirements - R&T 670 & 673, V2-Gov 24002.5
Employee Evaluation Not to be Based on Val. Enrolled Or Tax Collected - R&T 5907
Enrollment of Valid Exemption Applications - R&T 272
Equipment, books, furniture, office room, stationery, Board or BOE provided - R&T 1251-1256
Disaster Relief Refunds, Interest not required if transferred to Auditor w/in 120 days - V2-R&T 5151
Draft Copies of Exemption form/Checklist by 1 Dec - Rule 101
Duties of Board of Supervisors in Relation to - R&T 1251
Extension of Appeal Deadline, Declines in Value, Approval by - R&T 1603(d)
Extension of Time for Filing BOE Reports - V2-Gov 15620
Education Act - R&T 155, 155.3; LTA 03/022
Factual Errors, Correction - R&T 51.5, LTA 91/053
Furniture & Equipment Provided by Board of Supervisors - R&T 1251-1256
Handbooks and LTAs, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
Homeowners' Exemption Affidavit to be Mailed By Jan 15 - R&T 272
Homeowners' Exemption Info Transmission to BOE - R&T 1251-1256
Errors (See Errors)
Correction - R&T 51.5, 531.2, 532, V2-R&T 4831
Declines in Value - V2 R&T 4831
at Extension of Appeal Deadline, Declines in Value, Approval by - R&T 1603(d)
Extension of Time for Filing BOE Reports - V2-Gov 15620
Extension of Time for Official Acts - R&T 155, 155.3; LTA 03/022
Factual Errors, Correction - R&T 51.5, LTA 91/053
Furniture & Equipment Provided by Board of Supervisors - R&T 1251-1256
Handbooks and LTAs, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
Homeowners' Exemption Affidavit to be Mailed By Jan 15 - R&T 272
Homeowners' Exemption Info Transmission to BOE - R&T 1251-1256
Improvement Bond Act - R&T 163
Increase in Value at Appeals, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Inform Assessee of Value Increase by 1 July, to - R&T 619
Informal Review of Assessment, 'Taxpayers' Right to - R&T 75.51(g); V2-R&T 2611.6
Information Supporting Enrolled Assessment, Request for - R&T 408(c)(2)
Inspection of Corporate Records - V2-Corp 1506
FTB Records by County with Affidavit - V1-PIT 19551
State Income Tax Records - R&T 405 fn (Extent of Assessor's Rights), Lyon's v. Estes, [B&C 26453c]
Work by BOE - V2-Gov 15612
Insurance Company Separate Account Public List - R&T 441.1(a)(4)
Inspection of Corporate Records - V2-Corp 1506
FTB Records by County with Affidavit - V1-PIT 19551
State Income Tax Records - R&T 405 fn (Extent of Assessor's Rights), Lyon's v. Estes, [B&C 26453c]
Work by BOE - V2-Gov 15612
Insurance Company Separate Account Public List - R&T 441.1(a)(4)
Judgment Error,
Affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 95/36
Agreement with Taxpayer, Appeal Term - R&T 1603, LTA 95/36
Correction - R&T 51.5, LTA 91/53
July 1 Roll Completion Date - R&T 616, 617
Lead County Assessment and Duties, Commercial Air Carriers – R&T 1153.5
Legal Counsel - V2-Gov 31000.6-31000.7
Legal Entity Ownership Program (BOE), Transmit Data of Non-filers to Assessor – ALO 290.0006, 770.0078
Letters and Handbooks, BOE, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
Liability against Official Bond - R&T 1361-1366; V2-Gov 1450 - 1462. 24120-24156
Assessor(s') (Cont.),


Liability for Failure to Assess - R&T 1361, 1366

List of Racehorse Tax Returns to Collector by 25 Dec - Rule 1045

Local Roll Certification - R&T 616

Local Roll Completed/Delivered to Auditor by July 1st - R&T 616, 617

Local Roll Index Preparation - R&T 615

Mailing of Homeowners' Exemption Affidavit - R&T 255.3

Mandatory Audit, Written Findings, re Data Altering Previous Assessment - R&T 469

Map(s) (See Maps),

Descriptions - R&T 322-327

Subdivision, Existing Residential Structures Prohibitions – R&T 327.5

Subdivision Maps; Digital Copies – R&T 327.1

Used for Assessment Purposes only - R&T 327, LTA 16/064

Negligence, Liability, Etc. - R&T 1361-1366

Non Mandatory Audits, Written Findings - R&T 469

Not Liable for Accuracy of Property Characteristics - R&T 408.3

Notice to,

AAB Clerk and Tax Recorder if §619 Notice Provided – R&T 1603

Dept of Aeronautics, Aircraft in County - V2-R&T 5366

Improper Veterans' Exemptions - R&T 284

Zoning or Re-zoning Changes - V2-Gov 65862, 65863.5

Obligation to Follow BOE Rules/Regs - R&T 538

Official Acts, Time Extension - R&T 155; LTA 03/022

Official Maps - R&T 325

Omissions and Errors - R&T 51.5 531.2, 532

Parcels – (See Maps & Parcels)

Parcels Sold to State not to be Combined by - R&T 455

Penalty Assessment, Entry of and Form of on Roll - R&T 505, Rule 261

Penalty for Failure to Complete Local Roll - R&T 1366

Penalty for Failure to File Statistical Statement - R&T 1366

Penalty for Refusing to Give Info to - R&T 462, 468

Periodic Appraisal of Property not under Prop 13 - R&T 1716

Placement of Personal Property on Secured Roll - R&T 109

Possessory Interest Changes, report by Govt Entity within 60 Days - R&T 480.5

Preparation of Assessment Roll - R&T 75.3, 601

Prescribe Form of Property Statement Attachments, to - 441.5, Rule 171

Prescribed Property Statements Transmitted from BOE - R&T 452

Prescribed BOE Exemption forms/Checklists To, by 1 November - Rule 101

Presumption Duty Performed Properly & Property Assessed Fairly - Rule 321(a), [Evidence Code 664]

Provide BOE with Info re: State-Assessed Property, to - R&T 831

Provision of Roll Data to Special Districts, Etc - R&T 647-649

Public Records, Access to & Fees - R&T 408-409

Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)

Qualifications for Election to include Appraisal Certificate - R&T 670 & 673, V2-Gov 24002.5

Racehorse Tax Return Forms Provided by 15 December - Rule 1045

Recorder to Provide Orig. COS or True Copy to Assessor- R&T 480(f)

Records,

$1 Fees for Copies - R&T 162

Access to & Fees - R&T 408-409, LTA 11/050

Access by City Finance Department, Documentary Transfer Tax – R&T 408.4

Access by County Tax Collector – R&T 408(d), 408(g)

Access by Dept of Child Support Services - R&T 408

Access by Dept of Social Services - R&T 408

Confidential Assessor Records, Access By City Employees – R&T 408.4

Confidentiality - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-4]

Confidentiality (See August 1989 BOE Practices Report)

Copies of Roll for Other Agencies - R&T 647, 649

Custodial Officers, Theft, Destruction, Alteration, Falsification of Pub Records - [Gov 6200-6201]

Custodian of, Criminal Liability - Gov 6200-6201(not in PTLG)

Deconstruction of - R&T 465

Disclosure in Counties of 4,000,000 - R&T 408.2

Disclosure Requirements - R&T 408, 408.2, 408 (g)

Fees for Development/Prospective - R&T 409


Information Supporting Enrolled Assessment - R&T 408(e)(2)
Assessor(s'), Records (Cont.),

IRS Access - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, BOE 1989 BOE Confidentiality
Assessment Practices Survey, pg 13

Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
Magnetic Tapes are Written Records under Public Records Act - [Gov 6252(e)]
Magnetic Tape, on - [Gov 6252(e)]
Public Inspection - R&T 408.2
Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Required to be Kept by Law - R&T 327, 601-602, Rule 135
Response to Written Request for Info Supporting Assessment - R&T 408(e)(2)
Roll Inspection – Rule 266
Tax Collector Access to - R&T 408 (d), 408(g)
Unsecured Roll, Written Requests for Info by certain Districts - R&T 648
Written Request for Info Supporting Enrolled Assessment - R&T 408(e)(2)
Written Requests for Unsecured Roll Info by certain Districts - R&T 648

Report of New Mobilehome Owners To, by Last Day of Month, HCD - R&T 5841
Report of Possessory Interest Changes by Govt Entity to, within 60 Days - R&T 480.5
Report to BOE of Assessment Statistics by 2nd Monday in July - R&T 407
Request for
Information from Appeal Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Information Supporting Enrolled Assessment - R&T 408(e)(2)
FTB Records by County with Affidavit - V1-PIT 19551
New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Written Ruling, from the Assessor, Taxpayers' Bill of Rights - R&T 5909

Required to
Assess Welfare Exemption New Construction Abandoned/Not used - R&T 214.1-.2
Attend Appeal Hearings - R&T 1610.2
Follow BOE Rules/Regs - R&T 538
Maintain List of Transfers - R&T 408.1
Provide Certain Records to Tax Collector - R&T 408(d)
Provide Info Requested by BOE - R&T 407
Response to Written Request for Info Supporting an Assessment - R&T 408(e)(2)
Restriction on Holding Other Offices - V2-Gov 27422
Review of Assessment, Taxpayers' Right to - R&T 75.51(g), V2-R&T 2611.6
Right to Request for Information, Assessment Appeals - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905

Right to Request New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Roll Completed/Delivered by July 1 - R&T 616, 617
Rulings, Written, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
BOE or Board to provide equip, books, furniture, office, stationery - R&T 1251-1256
BOE LTAs and Handbooks, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
BOE Rules/Regs, Required to Follow - R&T 538
Secured Roll Certification & Delivery - R&T 616
Seismic Retrofitting Imps Value, Building Dept Report of to Assessor - R&T 74.5(c), LTA 99/060
Send Draft Copies of Prescribed Forms to BOE, 15 October - Rule 171
Stipulation to Judgment Error, affect on Filing Period - R&T 1603, 1605(b), LTA 95/036
Subpoenas re: Property Statements - R&T 454
Supervisors or BOE to provide equip, books, furniture, office, stationery - R&T 1251-1256
Supplemental Roll Info from Assessor to Auditor - R&T 75.42
Tax Collector Access to Certain Records - R&T 408(d)
Taxpayer Complaints Against, for Failure to Assess - R&T 1362
Temporary Certification, w/in 30 Day, if Elected or Appointed - R&T 670 & 673, V2-Gov 24002.5
Time Limit for Destruction of Documents - R&T 465
Timely Performance of Acts Due on Holidays - R&T 724
Training and Advice from BOE - V2-Gov 15606, 15606.5-15608
Transmittal of Building Permits to - R&T 72
Unsecured Roll Certification - R&T 616
Unsecured Roll Record Delivered, Assessor to Auditor - R&T 616, 617, V2-R&T 2909.1
Update of DMV Trailer Coach Report for Auditor - V1-VEH 11003.2
Value Info Provided for BOE Assessed Property - R&T 831
Value Increase at Appeals, Authority & 10 Day Notice - R&T 1609.4, Rule 313(f), 307(d)
Written Findings, re Data Altering Previous Assessment, Audits - R&T 469
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Written Rulings, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
Assessor(s') (Cont.),
Zoning or Re-zoning Notice of Change to - V2-Gov 65862, 65863.5
Assessors' Responsibility to Follow BOE Rules/Regs - R&T 538
Assets, Intangible,
   Examples of - R&T 107.7(d), 110(d)
   Taxability of - R&T 107.7, 110(d), 212 (c), V1-B&C 23154
Assignment, of lease, Possessory Interest, no CIO if during est. term of possession - R&T 61,62
Assistance, Educational, from Taxpayers' Advocate - R&T 5908
Association, Nonprofit, Rummage Sale Storage Area, for Museum Support - R&T 214.14(d)
Attachment(s),
   Lien, Time of - V2-R&T 2192
   Property Statement, with Assessor's OK, to - R&T 441.5, Rule 171
Writ of, Timber Tax Payment Enforcement - V1-Timber 38513
Attorney's Fees,
   Appeals - R&T 1611.6
   Failure to File, Declaratory Relief - V2-R&T 5152
Auctions, Public, Tax-Defaulted Property - V2-R&T 3693, 3706
Audit – (See Audits)
   Auditors,
   Accounting to by Tax Collector every 12 months of Moneys Collected - R&T 2616
   Aircraft Tax Revenue Distribution Methods - R&T 5451-5456
   Allocation of Increased Revenues Due to COS - R&T 75.60-75.72
   Allocation of Revenue, Subsidiary Districts, Merged with Cities - R&T 96.15
   Annual Homeowners' Exemption Report - V2-Gov 29100.6
   Assessment Roll, Delivery to - R&T 617, V2-R&T 2909.1
   Audit of Veterans' Exemption Claims - R&T 280-286
   Auditor-Appraiser Qualifications – V1-R&T 469, V2-GC 15624, Rule 670(d), LTA 15/026
   Cancellation of Penalties Due to Error - V2-R&T 4985
   Certification of Timber Value by July 15 - V2-Gov 27423
   City, Defined - R&T 22
   Claim Filing for Reimbursement for Tax Exemptions - V2-R&T 2229
   Computation of Supplemental Assessment - R&T 75.41
   Computation of Taxes - V2-R&T 2152, 2152.5
   Correction of Errors by - V2-R&T 4832
   Correction of Rolls by Appeals Board - R&T 1646.1
   Defined - R&T 22, 286 Rule 301
   Delivery Date of Machine Prepared Roll - V2-R&T 2601
   Delivery of Roll, by Assessor - R&T 617, V2-R&T 2909.1
   Delivery of Secured Roll to Tax Collector - V2-R&T 2601, 2603
   Disaster Relief Refunds, Interest not required if transferred to Auditor w/in 120 days - V2-R&T 5151
   Distribution of Timber Tax Fund Allocations - V1-Timber 38905.1
   Document/Record Fee Collection - R&T 162
   Entry of Local Roll Totals - R&T 1646
   Entry of Taxes - V2-R&T 2152
   Estimate of Total State-Assessed Property from BOE - R&T 755
   Estimates of BOE Assessed Value To, by July 15 - R&T 755
   Extension of Official Acts by the Controller - R&T 155, 155.3
   Handling of Disputed Revenues - V2-Gov 2601, 2603
   Local Roll, Delivery to - R&T 617, V2-R&T 2909.1
   New Construction Increased Revenue Allocation - R&T 75.60-75.72
   Notice to Controller, Revenue Reimbursement(Improper Exempt) - R&T 536
   Notice to, of New Construction Supplemental Billing - R&T 75.30
   Penalty for Failure to Transmit Valuation Statement - R&T 1650
   Property Tax Levy Report - V2-R&T 2237.2-2237.4
   Property Tax Revenue Allocation - (See Revenue Allocation)
   Publish List of Tax-Defaulted Property, 8 September - V2-R&T 3371
   Qualifications – V1-R&T 469, V2-GC 15624, Rule 670(d), LTA 15/026
   Racehorse Revenue Allocation - R&T 5790
   Racehorse Taxation Responsibilities - Rule 1045
   Report to by Tax Collector every 12 months of Moneys Collected - V2-R&T 2616
   Report to Controller, Moneys Due State - V2-R&T 5100
   Roll Extension, Extension Official Acts by Controller - R&T 155.3, 155
   BOE Roll Transmitted to, by 31 July - R&T 756
   Secured Roll, Delivery to - R&T 617, V2-R&T 2909.1
   Settlement of Moneys Owed to State - V2-R&T 5100
   Taxes/Penalties/Etc May be Canceled, when - V2-R&T 4986
Auditor (Cont.)

Transfer of Duties to Tax Collector - V2-R&T 4985.1
Transfer of Racehorse Taxes - R&T 5783
Transmission of BOE Roll to - R&T 756, 757
Transmission of Supplemental Assessment to - R&T 75.40
Unsecured Equalized Roll Corrections to Tax Coll. - R&T 1651
Unsecured Roll, Delivery to - R&T 617, V2-R&T 2909.1
Valuation Statement of Roll Corrections - R&T 1647-1650
Valuation Statement to Controller/BOE by August 15 - R&T 1647-49
Veterans' Exemption, Defined - R&T 286

Auditorium, Civic, $ 50,000, Low Valued Possessory Interest Exemption - R&T 155.20
Audits, (See Assessors' Handbook Section 506, Property Tax Audits and Audit Program)
Additional Tax Rates - V2-R&T 2271
Administrative Review by Taxpayer - R&T 469, 1604, 1605, 1610.8 – Heavenly Valley v. El Dorado County Board of Equalization (2000) 84 Cal.App. 4th 1323
Apple Computer, Inc. v. Assessment Appeals Board, Audit of Profession, Trade or Business - R&T 469 fn
Billing Offsets - R&T 533
Contract Audit Program, BOE - V2-Gov 15624
Escape Assessment Per 469 Audit Opens Review of Economic Unit - R&T 1605(e)
Escape Assessments, Entry on roll - R&T 533
Escape Assessment, Mandatory Audit – ALO 390.0055, 580.0009
Farming - Rule 192
Mandatory (Significant Number of Audits)
   General - R&T 469, Rule 192
   Do not Prevent Other Audits - Rule 192
   Written Findings re Data Altering Previous Assessment - R&T 469
   Restructure Audit Program – R&T 469
Offset Billing - R&T 533
Procedure - R&T 469, Rule 191
Purpose of - R&T 469, Rule 191
Required once Every Four Years - R&T 469
Scope of - R&T 469, Rule 193
Tax Collector's Redemption Records - V2-R&T 4108.5
Veterans' Exemptions – (See Veterans' Exemption, Audits)
Veterans' Exemption Claims, of, by Auditor - R&T 280-286
Where Business Property is $400,000 or more - R&T 469, 470
Written Findings re Data Altering Previous Assessment - R&T 469

Augmentation Fund, Educational Revenue (ERAF) - CC III B-6
August, 3rd Monday In, Copies of Roll to Districts, 1st Class County- R&T 647
August 1,
   Final Filing Date for Late File 80% reduction eligibility, Documented Vessel Affidavit - R&T 275.5
   Last Day to File, Documented Vessel under R&T 227 - R&T 275.5
   Last Day to File Historical Aircraft Claim for 80% Exemption - R&T 276.5
   Notice of Documented Vessel Assessment - R&T 275.5
   Notice of Railroad Car Value Mailed by - V1-RRCar 11336
   BOE Adopts Railroad Car Assessment Roll - V1-RRCar 11336
   To August 21, Railroad Car Roll Open 4 Inspection - V1-RRCar 11337
August 5, Account to Auditor for Money Collected - V2-R&T 2616
August 10, Tax Collector Collection Report to Auditor - V2-R&T 2628, 2856
August 11, 2004, Homeowners' Exemption on Dwellings Damaged or Destroyed by Wildfire in Shasta Co. – R&T 218(g)
August 15, Valuation Statement Due to Controller/BOE - R&T 1647-1649
August 21, Last Day to Inspect Railroad Car Roll - V1-RRCar 11337
August 25, Tax Collector Statement of Transactions to Auditor - V2-R&T 2616
August 31,
   HCD Reports New Mobilehome Owners to Assessors - R&T 5841
   Last Day to File, Property Tax Assistance from State - R&T 20563 [Suspended]
   BOE Prescribed Prop Statement Transmitted to Assessor - R&T 452
   Unsecured Tax on Roll as of 31 July is Delinquent - V2-R&T 2922
August, 2004, Homeowners' Exemption on Dwellings Damaged or Destroyed by Wildfire in Shasta Co. – R&T 218(g)
August, Third Monday In, Copies of Roll to Districts, 1st Class County- R&T 647
Automatic Builders' Exclusion – R&T 75.12
Auxiliary Services, Organization Performing, Rummage Sale Storage Area - R&T 214.14(d)
Available for Use, Defined - Rule 463.5(c)(4)
Average Annual Property Tax - V2-Gov 27423
Average Annual Timber Tax Revenue - V2-Gov 27423
Aviation, Assessment Allocation Formula - R&T 5366
B

B&C - Bank and Corporation Tax Laws, Blue Tab Section of V1
B&P - Business and Profession Code, Gold Tab Section of V2
Bailee, Assessment to - R&T 612
Balance of Redemption Amount - V2-R&T 4216
Ballot Proposition, Additional Tax Rates - V2-R&T 2280.01
Bankruptcy, Instruments Exempt from Doc. Transfer Tax - V1-DTTA 11923
Bank Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
Bank Site, Wetlands, As Public Entity, Payment of In Lieu Fees - [F&G 1775 et seq., of Sec 2]
Banks, and Corporation Tax - 5th Blue Tab, V1 - V1-B&C 23154-26453.5
Banks, and Financial Corps,
   In Lieu Tax - CAC XIII-27, V1-B&C 23154
   In Lieu Tax not Applied, when - V1-B&C 23154
   Leased Property Owned by , Reporting Requirement - R&T 235, 441(f)
   Method of Tax - CAC XIII-27, V1-B&C 23181-3
   Property Statement, Leased Property - R&T 235, 441(f)
Banks, Public Moneys, Deposit by Legislature - CAC XIII -11
Banks, Tax Rate of - V1-B&C 23181
Base Year Factoring (See Annual Inflation Factor)
Base Year Transfer,
   2nd Claim Age 55 Followed by Disability - R&T 69.5(b)(7)
   2nd use of exclusion for Disabled Persons - R&T 69.5(b)(7)
   After Expiration of Filing Date, Age 55 – R&T 69.5(f)(2)
   Age 55 or Severely Disabled, Inter- and Intra-County - R&T 69.5
   Claimant, Defined - R&T 69.3
   Commercial Use, Land of Reasonable Size - R&T 69.5(g)(3)&(4)
   Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
   Contaminated Property, Transfer of - R7T 69.4
   Cutoff Date Extended Indefinitely - R&T 69.5
   Disabled or Age 55, Inter- and Intra-County - R&T 69.5
   Disabled Persons, 2nd use of exclusion - R&T 69.5(b)(7)
   Disaster,
      Declared by Governor - CAC XIII A-2(e), (f), R&T 69
      New Construction-Post Transfer(Increase notification time to 6 months) – R&T 69.5(h)(4)(A)
      Replacement within 5 Years - R&T 69.5
      Replace within 3 Years, Board of Supervisors Resolution - CAC XIII A (2)(e), R&T 69, 69.3, ACA 41
      Substantially damaged or destroyed, definition of – R&T 69, 69.3, 69.5
Eminent Domain Property - R&T 68, Rule 462.500
Environmentally Contaminated Property, transfer of - R7T 69.4
Full Cash Value of Replacement Property, Defined - R&T 69.3
Grandparent to Grandchild - ACA 17
Grapevines Destroyed by Pierce's Disease, Replacement of - R&T 53
Incidental Nonresidential Use - R&T 69.5(g)(3),(4)
Inter-County,
   Age 55 & Disabled (Prop 90) - R&T 69.5
   Disaster Relief - R&T 69.3
   Contaminated Property - R&T 69.4
   Inter-County (Prop 90), Sunset extended indefinitely - R&T 69.5
   Intra-County, Age 55 & Disabled (Prop 60) - R&T 69
   Land, of Reasonable size, Defined - R&T 69.5(g)(3)&(4)
   More than one, Disability following Age 55 Transfer - R&T 69.5(b)(7)
   Nonresidential Use, Area of Reasonable Size - R&T 69.5(g)(3),(4)
   Original Dwelling as Replacement Dwelling - R&T 69.5
Ownership (Eminent Domain) – ALO 200.0346
Principal Residences - R&T 63.1(a)(2), 69.5(a), LTA 00/005
Property Taken by Govt Entity - R&T 68, Rule 462.500
Prospective Basis on Claim Filed After Filing Period – R&T 69.5
Replacement Dwelling, Age 55 or over - R&T 69.5
Replacement of Contaminated Property - R&T 69.4, LTA 00/012
Replacement Property, Comparable in Size (Gov't Acquisition) – ALO 200.0363
Replacement Property (Eminent Domain and New Construction) – ALO 200.367
Rescission of Claim - R&T 69.5(i)

31
Base Year Transfer (Cont.)

Severely Disabled Person - R&T 69.5
Substantially damaged or destroyed, clarity of definition – R&T 69, 69.3, 69.5

Base Year Value,

Adjustments - R&T 51, LTA 99/53
Base Year Value Transfers, Over 55 Years in Age and Disabled (Property Held in Trust) - R&T 69.5
Construction in Progress – Ellis v. Calaveras County (2016) 245 Cal.App.4th 64; LTA 16/042
Contaminated Property, Transfer of - R&T 69.4
Corrected - R&T 51.5, LTA 91/053, ALO 170.0020, 285.0021
Damaged/Destroyed Property - R&T 51
Declines in Value (Prop 8), Annual Review - R&T 51(a)(2) & (e)
Defined - R&T 50-53, 71, 110.1, Rule 4, 460, 460.1
Elderly and Disabled (Define Claimant and adds Trustees) – R&T 69.5
Errors & Omissions, Statute of Limitations on Corrections - R&T 51.5(b), (e)
Factored - R&T 51, LTA 99/53
Factored, Annual Prop 8 Notice to include - R&T 619
Factual Errors - R&T 51.5, LTA 91/53
Fruit/Nut/Vegetable Trees & Vines - R&T 53
Golf Courses - CAC XIII-10, R&T 52
Government Acquisition,
Award Price – 200.0305
Easement – ALO 200.0326
Late Filing – Olive Lane Industrial Park LLC v. San Diego County (2014) 227 Cal.App.4th 1480 (LTA 15/32)
Thread of Condemnation – ALO 200.0371
Inflation Factor Adjustment - R&T 75.15, LTA 99/053
Inter-County Transfer - R&T 69.5
Intra-County Pipeline Segments and Components - R&T 401.13
Judgment Errors - R&T 51.5, LTA 91/053
Low, Exemption of - CAC XIII-7, R&T 155.20
Manufactured Home - R&T 5802, 5812, 5825
Mobilehome - R&T 5802, 5812, 5825
New Construction - R&T 71
Not Created by Appeals Board if Market Value Less than Taxable - Rule 305.5
Notice of Determination - R&T 75.31
Notice of, Due to New Construction - R&T 75.31
Notice of, Due to Change in Ownership - R&T 75.31
Manufactured Home, of, Defined - R&T 5802, 5825(c)
Mobilehome, of, Defined - R&T 5802, 5825(c)
Omissions & Errors, Statute of Limitations on Corrections - R&T 51.5(b), (e)
Original Property, of - R&T 69.5(g)(2), Rule 462.500(d)
Ownership (Transfer from LLC to trust) – ALO 200.0346
Presumption of, at Appeals - Rule 305.5
Principal Residence,
Purchase – ALO 200.0096
Rescission – ALO 200.0123
Step Transaction Doctrine – ALO 200.0128
Property Transferred after 1975 Lien Date - R&T 50
Reduction in Value - CAC XIII A-2, R&T 51(a)(2) & (e), LTA 86/036
Refund Due to Reduction in - Y2-R&T 5096.8
Replacement Property - R&T 68
Replacement of Contaminated Property, - R&T 69.4, LTA 00/012
Restricted Property - R&T 52
Statute of Limitations on corrections in - R&T 51.5(b), (e)
Timberland - R&T 52
Transfer Principal Residence,
Life Estate – ALO 200.0043
Owner – ALO 200.0043
Time Limits – ALO 200.0129
Valuation Defined - R&T 75.8

Base Year, Assessment Roll, Community Redevelopment - V2-H&S 33328
Basic Operational Program, Computer, Defined - R&T 995.2
Basis of Annual Tax - CAC XIII-28
Beneficial Use - R&T 60
Beneficiary,
Death of, Trustee to File CIO Statement within 150 Days - R&T 480
Defined - R&T 66
Beneficiary (Cont.)

Trust, Change in Ownership, COS Filing w/in 150 Days of Death - R&T 480
Benefit Assessment,
2/3rds Vote Required for, & Special Taxes - Prop 218
County Service Area Vector Control - V2-STATS 1985, CH. 551
Best Use, Highest and - R&T 110 Footnote, L.A. Co. v. McDonnell Douglas
Beverages, Soft Drink Returnable Containers - R&T 996
Bids,
Competitive, Two Required for Appraisal Contract - R&T 674
Minimum, Tax-Defaulted Property, Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Sealed, Tax-Defaulted Property - V2-R&T 3692
Bill of Rights, Taxpayers' (Morgan, '93) - R&T 5900-5911
Bilingual Notice, English & Spanish, Homeowners' Exemption - R&T 255.8
Billing Notice, Change in Ownership Supplemental Assessment - R&T 75.30
Bills (See Payment, of Taxes, Tax Bills)

Addenda, PERS Property - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908
Consolidated Tax Statement, per Written Request prior to Sep 1 - V2-R&T 2611.7
Consolidated Tax Statement, Cost Recovery - V2-R&T 2611.7
County Tax, Mailed on or before 1 November - V2-R&T 2610.5
Delinquent Installment Penalties - V2-R&T 2617, 2618, 2704, 2705
Delinquent Tax - V2-R&T 2612, 2612.5
Deferral, Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Escape Assessment, 4 Year Installment Payment Plan/Interest Charge - V2-R&T 4837.5
For Taxes, Tax-Defaulted Property - V2-R&T 2612, 2612.5
Mailed to Incorrect Address - V2-R&T 2610.5
Of Lading, Intrastate Water Carrier, Contents - R&T 1021
Of Sale & Deed, Timber Yield Tax - V1-Timber 38553
Of Sale, Sale of Property for Unsecured Roll Tax - V2-R&T 2960
Offset Personal Property - R&T 533
Payment over 4 Years if Escape Assessment Tax Bill over $500 - V2-R&T 4837.5
Supplemental Assessment, Content & Mailing - R&T 75.51
State Mandated Costs, Reimbursement Determination - V2-R&T 2241, 2244
Tax,

Assistance/Postponement Notices, Senior Citizen - V2-R&T 2615.6
Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Cancellation, $50 or Less - R&T 75.55, 155.20
Cancellation, where Collection Cost Excessive - V2-R&T 4986.8
Cash Difference Fund - V2-R&T 2611.5
Consolidated Tax Statement, per Written Request prior to Sep 1 - V2-R&T 2611.7
Consolidated Tax Statement, Cost Recovery - V2-R&T 2611.7
Content of Bill - R&T 75.51, V2-R&T 2611, 2611.6
Defaulted Property, Collection of - V2-R&T 2612, 2612.5
Delinquent Installment Penalty - V2-R&T 2617, 2618, 2704, 2705
Escape, Pro-rata of - R&T 531.2(b)
Escape Assessment, Payment over 4 Years if Tax Bill over $500 - V2-R&T 4837.5
Escape Assessments, 4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Information Included on - R&T 531.2, V2-R&T 2611, 2611.6
Informational Copy - V2-R&T 2610.6
Installment Deferral, Secured Roll, Calamities - R&T 194-195.1
Mailed on or before 1 November - V2-R&T 2610.5
Mailed to Incorrect Address - V2-R&T 2610.5
Mailing of - V2-R&T 2610.5
Payment over 4 Years if Escape Assessment Tax Bill over $500 - V2-R&T 4837.5
Pro-rata of Escaped Assessments - R&T 531.2(b)
Reductions in Base Yr. Value Resulting in Refund - V2-R&T 5069.8
Supplemental, Content & Mailing of - R&T 75.51
Unsecured Roll,
Mailing no later than 30 days prior to Delinquency - V2-R&T 2910.1
Payment of – (See also Unsecured Roll Payment)
Pro Rata Payment - V2-R&T 2927.7
Bingo Games,
No Affect on Veterans' Organization Exemption - R&T 215.2
Veterans' Organization Property used for - R&T 215.2
Biopharmaceutical Industry Equipment, Study On Values – R&T 401.20
Birds, Migratory,
  Federal Property used for Protection - R&T 254.2
Public Shooting Grounds on Federal Land - R&T 254.2

BIX - Builders' Inventory Exclusion (R&T 75.12 New Construction Exclusion)
Blackwell Homes v. Santa Clara County, Full Cash Value and BYV - CAC XIII A-2
Blanks, Books, & Map forms, Prescribed by BOE - V2-Gov 15617
Blind in Both Eyes, Defined - VEH 10788 (Mobilehome)
Blind Vending Stand Operators, Stock in Trade Exemption - R&T 216
Blind Vendors, Stock in Trade $1500 Exemption - R&T 216
Blood Tests, Exempt from Taxation - R&T 33
Blood, Exempt from Taxation - R&T 33

Board (See Appeals; Appeals Board; BOE; Specific Board Being Sought)
  Defined - R&T 20, Rule 301, V2-R&T 2208.7, Gov 51104, 51201
  Timber Advisory, Damaged Timber, BOE to Consult - Timber 38204
  Transit Development - R&T 201.1

Board Foot Log Rule, Defined - Rule 1022
Board of Equalization – (See Appeals; Appeals Board; County Board; BOE)
Board of Supervisors (See County Board; Supervisors)
  $50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
  Administrative Law Judge Contracts, Appeal Hearings - R&T 1636
  Adoption of Tax Rates - V2-Gov 29102
  Appeal Filing Date Extension Resolutions - R&T 1603(d)
  Appeal Hearing Officer Contract with Off of Admin Hearings - R&T 1636
  Approval of Sale, Tax-Defaulted Property - V2 R&T 4839.2
  Approval of Tax Sales - V2-R&T 3694, 3699
  Approval of Reductions, Roll Correction - V2 R&T 4835
  As Appeals Board Members - R&T 1622.2
  Assessor's equip, books, furniture, office & etc., to provide - R&T 1251-1256
  Assessors' Map Funding Through General Fund - R&T 1256
  Authority/Duties to Levy Tax - V2-Gov 29102
  Cancellation of Tax - V2-R&T 2610.5
  Chairman as Member of Appraisal Commission - R&T 1716
  Clerk to Transmit Hearing Officer Report - R&T 1640, 1640.1
  Disaster Relief Ordinance, Inter-County Base Year Value Transfer - R&T 69.3
  Disabled/Over 55 Ordinance, Inter-County Base Year Value Transfer - R&T 69.5
  Documentary Transfer Tax Imposition - V1-DTTA 11911
  Duties in Relation to Assessor - R&T 1251
  Exemption of Low Valued Property - CAC XIII-7, 155.20
  Fixing of County/District Tax Rates - V2-R&T 2151
  Hearing Officer Contract with Off of Admin Hearings - R&T 1636
  Inter-County Base Year Value Transfer, Disaster Relief Resolution- R&T 69.3
  Intra-County Base Year Value Transfer, Disaster Relief Resolution- R&T 69.5
  Levying Taxes - V2-R&T 2151
  Local Transportation Fund Deposits - V2-R&T 2230
  Low Base Year Value, Power to Exempt - CAC XIII-7, R&T 155.20
  Low Value Exemption, Escape Assessment - R&T 531.9
  Low Value Ordinance Resolution, $50,000 Fairground Pls - R&T 155.20
  Low Valued Property Exemption Resolutions - R&T 155.20
  Map Funding Through General Fund - R&T 1256
  Minimum Assessments, Power to Set - CAC XIII-7, R&T 155.20
  Must Supervise County Officer/Employees - V2-Gov 25303
  Ordered First Installment Tax Variation - V2-R&T 2700-01
  Penalties, pending Appeal, Relief by Board Resolution - R&T 4833.1, 4985.3
  Provision of Assessor's Furniture & Equip - R&T 1251-6
  Reductions, Roll Corrections, Approval of - V2 R&T 4835
  Require County Agencies to Provide Assessor with Copy of Maps - R&T 72
  Relief of Penalties, Pending Appeal, by Board Resolution - R&T 4833.1, 4985.3
  Resolution,
    5-Year Replacement, Disaster Relief - CAC XIII A (2)(e), R&T 69, ACA 41
    Appeal Filing Date Extension - R&T 1603(d)
    Authorizing Credit Card Payment of Tax/Fees - V2-R&T 2511.1
    Grapevines Affected by Phylloxera - R&T 53
    Grapevines Destroyed by Pierce's Disease - R&T 53
    Inter-County Base Year Value Transfer, Disaster Relief - R&T 69.3
    Intra-County Base Year Value Transfer, Disaster Relief - R&T 69.5
    Low Value Exemption, Escape Assessment - R&T 531.9
BOE (Cont.)

Authority to Settle Lawsuits - R&T 744, Uncodified Gen Law Provisions, AB 2737, Ch 93, 1992
Board Decisions, Transmittal of Consolidated Copy to Assessor - R&T 744
Board Member Contribution Disclosure - [HPR 7001-7011]
Board Member Contribution Disc under Gov 15626 - [HPR 7001-7011]
Certificate re: Payment of Timber Tax - V1-Timber 38561-63
Claim for Refund - V1-HPR 5070
Collection of Delinquent Tax, Fixture/Personal Property - R&T 760
Commercial & Industrial Cost Estimating Services, BOE Approval - R&T 401.5
Commercial Cost Services for Aircraft, Approval of - R&T 5364
Comparable Sales Approach, use of - R&T 1815
Computation of Local Govt Property Assessment Ratio - R&T 135, 987
Computation of Section 11 Assessment Ratio - R&T 987
Conferences with Other Officials - V2-Gov 15610
Confidentiality of Information - V2-Gov 15619
Conflicts of Interest forbidden - V2-Gov 15625
Consolidated Copy of Board Decisions to Assessor - R&T 744
Contract Audit Program - V2-Gov 15624
Contracts with Assessor's, etc., for Other Services - V2-Gov 15624
Contribution Disclosure,
Board Member, Gov Code 15626 - [HPR 7001-7011]
General - V2-Gov 15626, [HPR 7001-7011]
Return of, under Gov Code 15626 - [HPR 7010]
Cost Data, Commercial & Industrial Cost Estimating Services, BOE Approval - R&T 401.5
Cost Estimating Services, BOE Approval - R&T 401.5
Cost & Value Guides, Aircraft, Approval of - R&T 5364
County Allocation,
Electrical Generation Facilities - R&T 100.9, 721.5; LTA 03/009
Public Utility Electrical Generation Facilities – R&T 100.11
Railway companies – R&T 100.11
County Assessment Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Damaged Timber, to Consult Timber Advisory Board - V1-Timber 38204
Delinquent Personal Property/Fixture Tax, Collection of - R&T 760
Deletion of Records after 6 Years - R&T 834
Disclosure, of Contributions - V2-Gov 15626, [HPR 7001-7011]
Disposition of Tax Held by, at Termination - V1-Timber 38565
DMV Photos Obtained - V2-Gov 15618.5
Draft Exemption forms/Checklists Due from Assessors, 1 Dec - Rule 101
Equalization Hearing,
General - V1-HPR 5070-5087
Items Subject to Official Notice - V1-HPR 5079
Jeopardy Determination - V1-HPR 5030-36
Timber Yield Tax Law - V1-HPR 5040-43
Equalization of Annual State-Assessed Roll - R&T 721
Equalization of State-Assessed Property where City Assesses - R&T 1901-03
Equipment, books, furniture, office room, stationery for Assessors - R&T 1251-1256
Escape Assessments - R&T 758
Estimate of Total State-Assessed Value to Auditor - R&T 755
Estimates of State-Assessed Value to Auditor by July 15 - R&T 755
Examination of Owner's Books/Paper/Records - V2-Gov 15618
Exemption Forms - Rule 101
Extension of Time for Reports to be Filed with - V2-Gov 15620
Failure to Receive Notice Does not Affect Validity - R&T 725
Failure to Seek Property Statement Does not Affect Assessment - R&T 829
Fees Charged by, for Revenue District Boundary Changes - V2-Gov 54902.5
Fees for Certified Copies of BOE Records - V1-HPR 5083
Fees for Maps/Statements, Redevelopment Agency - V2-H&S 33328.4
Fees for Record Copies - V1-HPR 5083
Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Finality of Assessments - R&T 733
Fire Prevention Fee – LTA 14/017
Fixtures & Personal Property Delinquent Tax, Collection of - R&T 760
Forms,
Checklist to Assessors by 1 Nov, and - Rule 101
Copies of Assessors' Forms by 15 October - Rule 171
Prescribed,
Board for Assessors, by - R&T 1254
Business Property Statements to Assessor, 31 August - R&T 452
Copies from Assessors by 15 October - Rule 171
Exemption Procedures & Forms - R&T 101, 251
General - R&T 441, 441.5, 452, 469, 1254, Rule 171

Government Code Provisions - Green Tab Section, V2
Handbooks, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
Hearings, Withdrawal of Exhibits - V1-HPR 5087
Hears Appeals on Unitary/Nonunitary Property, 5 October – R&T 90/002
Historical Property Yield Rate Component - R&T 439.2
Homeowners’ Exemption Info to be Provided by Assessors - R&T 218.5
Incompatible Activities forbidden - V2-Gov 15625
Industrial & Commercial Cost Estimating Services, BOE Approval - R&T 401.5
Information Disclosure - V2-Gov 15619
Inspection of Railroad Car Tax Roll from August 1 to 21 - V1-RRCar 11337
Inspection of Work of Local Officials - V2-Gov 15612
Insurance Company Assessment - CAC XIII-28
Intangible Rights and Principle of Unit Valuation, - R&T 110(d)(2)
Jeopardy Assessment Determination, Railroad Car Tax - V1-RRCar 11351
July 15 First Day to Inspect Board Roll - R&T 755
Last Day to Complete Unitary/Nonunitary Appeals, 31 Dec - R&T 744
Letters To Assessors (LTAs), Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Levy of Private Railroad Car Tax, 1 October - V1-RRCar 11401
Local Considerations & Methods Applicable -R&T 1816
Maintain Listing of Counties Appeal Filing Period - R&T 1603
May Require Assessor to Report Info in His Possession - R&T 831
Measurement/Adjustment of County Assessment Levels - CAC XIII-18
Meetings, Location and Time - V2-Gov 15609
Members,

Election - CAC XIII-17
Employees - V2-Gov 15605.5
Powers and Duties - V2-Gov 15623
Qualifications - V2-Gov, 15602
Salaries - V2-Gov 15603
State Controller as - CAC XIII-17
Vacancies - V2-Gov 15602

Mobilehome Assessment Rules & Regulations - R&T 5840, V2-Gov 15606.1
Mobilehome Information Exchange - R&T 5842
Modification of Local Roll - R&T 1610.6
New Construction. Utility Serving Two Counties, Revenue Allocation - R&T 98.8
Notice of Equalization Hearing, Lawsuit Settlement Sufficient - R&T 744
Notice of Proposed allocated Unitary Value - R&T 746
Notification of Nonunitary Valuations - R&T 732
Notified by AAB Clerk of Counties Appeal Filing Period - R&T 1603; LTAs 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Obtain Copies of DMV Photos to Enforce R&T Code - V2-Gov 15618.5
Office equipment, books, furniture, office room, stationery for Assessors - R&T 1251-1256
Open-Space Land Yield Rate Component - R&T 423
Party under Gov Code 15626 Defined, Contribution Disclosure - [HPR 7004]
Participant under Gov Code 15626 Defined, Contribution Disc - [HPR 7004]
Personal Property/Fixtures, Delinquent Tax, Collection of - R&T 760
Petitions, Etc, Filing by Proper Parties - V1-HPR 5070.
Pipelines, Assessment by - CAC XIII-19
Powers & Duties - V2-Gov 15606, 15606.1
Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Prescribe Property Tax Exemption Procedures & Forms, to - R&T 251
Prescribed Exemption forms/Checklist to Assessors by 1 Nov - Rule 101
Prescribed Forms - R&T 441, 441.5, 452, 469, Rule 171
Prescribed Forms, Copies from Assessors by 15 October - Rule 171
Prescribed Property Statements to Assessor, 31 August - R&T 452
Principle of Unit Valuation Usage - R&T 723
Principle of Unit Valuation, Intangible Rights - R&T 110(d)(2)
Privately Produced Cost Estimating Services, BOE Approval - R&T 401.5
Procedures & Forms - R&T 101, 251
Property Releases Subject to Liens Caused by Escape Assessments - R&T 867
Property Appraiser Certificate to sit on Assessment Appeal Board - R&T 1624, 1624.05
Property Statement Filing Deadline - Rule 901
Property Statements – (See Property Statements)
Property Tax Administration Grant Program, to Assist in Evaluation - R&T 95.35
Property Tax Administration Program, to Assist in Evaluation - R&T 95.31
Public Utilities Assessment - CAC XIII-19
Quorum for Equalization Hearing, Defined/Required - V1-HPR 5072
Railroad Car Tax Reassessment Decisions - V1-RR Car 11341
Ratio of Assessment - R&T 722
Reassessment Petition,
  Burden of Proof at Hearing - Rule 914
  Content - Rule 906
  Evidentiary Hearings - Rule 913
  Hearing - R&T 742, 743
  Hearing Decisions/Findings, Notice of - R&T 744
  Hearing Location - Rule 910
  Hearing Procedure - Rule 911
  Notice of Decision - Rule 915
  Oral Hearing - Rule 908
  Petitioner Examination - Rule 912
  Scope of Hearing - Rule 909
  Time allotments - Rule 910
  Time Schedule - Rule 905
  Timeliness - Rule 907
Reassessment,
  Correction of Allocation Petition Filing - R&T 747
  Hearing on Petition for Allocation Correction - R&T 748-9
  Hearing, Finality of Decision - Rule 916
Record Access Request by CA Forest Products Commission - [F&A 77624]
Records Destruction - V2-STATS 1915 Ch. 59
Registration of Timber Owners - V1-Timber 38351
Regulations - V2-Gov 15606.5
Representative Period Designation, Aircraft Assessment - R&T 1153
Requirement of Assessor to Provide Requested Info - R&T 407
Revenue Allocation, Utility Serving Two Counties, New Construction - R&T 98.8
Roll Corrections - R&T 758
Roll, Transmission to Auditor - R&T 756, 757
Rulemaking – LTA 14/021
Rules/Regs, Declaratory Relief from - R&T 538, (See Declaratory Relief)
Rules/Regs, Obligation of Assessor to Follow - R&T 538
Sale of Documents, Etc - V2-Gov 15622
Sampling,
  Assessment Practices, of, Certification without Sampling Survey - R&T 75.60
  Assessment Practices, of, Sampling Survey of 10 Largest Counties - R&T 75.60
  County Assessment Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Schools, Factor to Modify Assessed Values - V2-Ed 41200
Secretary, Appointment/Duties - V2-Gov 15604-15605
Section 11 Property, Equalization Actions, Notice of Hearing to Auditor/Assessor - R&T 1840
Settlement Recommendations of Civil Tax Matters - [R&T 6901, 7093.2]
State Assessors, Reassessment Petitions - R&T 759
Statewide Assessment Uniformity, to encourage - R&T 169 (1993)
Study of Equipment Values – R&T 401.20
Subpoenas of Board Employees, Appeal Hearings - R&T 1609.5
Subpoenas, of Records/Witnesses - V1-HPR 5086, V2-Gov 15613
Survey, Assessment Practices, Sampling of 10 Largest Counties - R&T 75.60
Survey, County Assessment Practices - R&T 75.60, V2-Gov 15640-15645
Tax Agency Consolidation - R&T 38
Tax Collector use of Unsecured methods to collect State-Assessed PP/Fixture Tax - R&T 670, 867
Taxpayers' Advocate Annual Report - V1-R&T 5910
Taxpayers' Bill of Rights, Generally - V1-R&T 5900-5911
Timber Advisory Board, Consultation with, Damaged Timber - V1-Timber 38204
Timber Grading Instructions & Rules - R&T 434
Timber Owners to Register with - V1-Timber 38351
Timber Tax Rate, 31 Dec Last Day to Adjust Certify - V1-Timber 38202-03
BOE (Cont.)

Timber Yield Tax Responsibilities – (See Timber Tax)
Training & Advice to Assessors - V2-Gov 15606, 15606.5-15608
Training and Advice from - V2-Gov 15606-15608
Transcription of Recording, Equalization Hearing - V1-HPR 5083
Unitary or Nonunitary Reassessments - R&T 741
Unitary Property Values, Mailing of Notice - R&T 731
Unitary Property, allocated Assessed Value - R&T 746
Unitary Property, Intangible Rights - R&T 110(d)(2)
Unsatisfactory Owner Reports, Assessment - V1-RRCar 11314

Welfare Exemptions,
  Board Duties - R&T 254.6
  Review Procedures - Rule 136

Write Rules & Regulations of Racehorse Taxation, to - R&T 5871

Bond Issues, Local Government, Exempt from Income Tax - CAC XIII-26
Bond, of Assessor, Liability - R&T 1361-1367; V2-Gov 1450 - 1462
Bonded Indebtedness (See Bonds),
  Local Government - CAC XIII B-7
  Welfare Exemption - R&T 214 (95 clarification)
Bondholder, Foreclosure on Behalf of - Streets & Highways 8830 (Not in Guide)
Bonding Limits, Local Government, set by Legislature - CAC XIII-20
Bonds,
  1915, not a Tax, Redemption of Tax Defaulted Prop - V2-R&T 4186, 4218
  Assessor's Liability - R&T 1361, 1366; V2-Gov 1450 - 1462
  Annual Report to Assessor, Contents of - R&T 163
  Bond Issues, Local Govt, Exempt from Inc Tax - CAC XIII-26
  Bonded Indebtedness, Local Govt - CAC XIII-7, R&T 197, 163
  Exemption from Taxation - CAC XIII-3, R&T 208, 212
  Improvement, Reflected in Sales Price - R&T 110, LTA 99/12
  Indebtedness - R&T 163
  Indebtedness, Local Government - CAC XIII B-7
  Interest Income Taxation - CAC XIII-26
Local Government,
  Bonding Limit - CAC XIII-20
  Income Tax Exemption - CAC XIII-26
  Indebtedness - CAC XIII-7, 163
  Limits set by Legislature - CAC XIII-20
  Part of Sales Price/Value - Rule 4, AH 501 Pg. 70(8-82), LTA 89/68
  Principal Balance of, Annual Report to Assessor - R&T 163
  Report to Assessor, Annual, Contents of - R&T 163
  State & Local Obligations - CAC XIII B-7
  Welfare Exemption Extends to Include - R&T 214 (95 clarification)

Book and Page to be on Recorded Documents - V2-Gov 27321

Books,
  Blanks, & Map forms, Prescribed by BOE - V2-Gov 15617
  Board of Supervisors or BOE to provide for Assessor - R&T 1251-1256
  Papers, Etc, of Owners, Examination, BOE Assessed Prop - V2-Gov 15618

Bookstores,
  College - R&T 203.1
  Student, Personal Property Exempt - R&T 203.1
  University of California, Exempt - R&T 202.2

Border Zone Property, Hazardous Waste - V2-H&S 25229

Boundary,
  Changes,
    Community Redevelopment - V2-H&S 33328
    Redevelopment District, Filing Deadline - V2-H&S 33674
    Revenue District, BOE Fees for - V2-Gov 54902.5
    School Districts - V2-Gov 54903.1
    State, Legislature, to Determine Taxation - CAC XIII-23
    Tax Rate Areas, Filing Deadline - Gov 54902
    City, Creation/Change - V2-Gov 54900-54903
    Creation/Change, Districts - V2-Gov 54900-54903
    Statement, Community Redevelopment Agency - V2-H&S 33327
    Tax Rate Areas, Map & Boundary Changes, Filing Deadline - Gov 54902

Breaches of Contract, LCA - V2-Gov 51250
Breeding Purposes, Horses used for - Rule 1046
Bridges, Canals, and - CAC XIII-19
Toll, Assessment - R&T 985
Broodmares, Racehorse Taxation - R&T 5711-5714
Budgets, Consolidation of County Offices - V2-Gov 24305
Building Department, Seismic Retrofit Certification & Value Report - R&T 74.5(c), LTA 99/060
Building Inspector, Seismic Retrofit Certification & Value Report - R&T 74.5(c)
Builders' Exclusion - R&T 75.12, ALO 610.0004 – 610.0004.010
Building Permits,
  Assessor's Copy - R&T 72
  Assessor's Copy of Floor plan - R&T 72
  Failure to File, Burden of Proof upon Appeal - R&T 167
  Manufactured Home Installation - V2-H&S 18613.2
  Open-Space Land Easements - V2-Gov 51086
  Transmittal to Assessor - R&T 72

Building Plans,
  Approved, Assessor's Copy of Floor plans - R&T 72
  Scale Copy of Floor plan for Assessor - R&T 72
Buildings,
  Accessory, Mobilehome - V2-H&S 18008.5
  Demolition for Exemption Purposes - R&T 214.2
  Higher Education Purposes, used for - CAC XIII-3, XIII-5
  Post Secondary Education, Exempt, used for - CAC XIII-3, 5
  Under Construction, Church Exemption - CAC XIII-5
  Under Construction, Exempt Property - CAC XIII-5
Bulk Sales, Notices, Business Property Statement - V2-CC 6105
Bunker v. Orange County,
  Class action for R&T 1604(c) - CAC XIII-32 fn; V2-R&T 4807 fn
  Determination After Two Years - R&T 1604 fn
Burden of Proof,
  Administrative Hearing - R&T 167
  Appeals - R&T 167, 1610.8(And Footnotes), Rule 321
  Appeals Hearing, Court Cases - R&T 1610.8 Footnotes
  Escape Assessment Appeals - R&T 167
  On,
    Assessor, for Owner-Occupied Residence - R&T 167
    Party Seeking to Overcome Presumption - Rule 2
    Petitioner - 1610.8 & Footnotes (c) Evidence
    Rebuttable Presumption in Favor of Owner, SFRs - R&T 167
    BOE Reassessment Hearing - Rule 914
Bureau for Private Post-secondary and Vocational Education – R&T 203
Business,
  Primary Place of, Single Assessment of Leased Personal Property - R&T 623
  Unrelated, Taxable Income, Welfare Exemption - R&T 214.05
Business and Professions Code (See B&P Code)
Business Day, Close of,
  Delinquent Penalty - V2-R&T 2617-19, 2704-2705.5, 2821, 2922, 2922.5
  Filing of Documents by Mail & following Holidays - R&T 166, 724
Business Inventories,
  Consigned Property – ALO 100.0008, 205.0180
  Defined - R&T 129, Rule 133
  Exempt - R&T 219, 531.5, Rule 133
  Exemption from Taxation - R&T 219, 531.5, Rule 133
  Exemption, Research and Development Costs – ALO 205.0245
  Exemption, Tomato Paste Bins – ALO 205.0315
  Illegal Goods Exclusion - R&T 129
  Goods Intended for Sale (Replacement Part)s - Amdahl Corp. v. County of Santa Clara (2004), 16 Cal.App.4th 604,
  R&T 129 fn, 219 fn
  Mobilehomes returned to dealer - R&T 5815
  Manufactured homes returned to dealer - R&T 5815
  Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(c), AH 567
  Space Transportation Equipment – ALO 205.0280
Business Moneys, Kept on Hand, Exempt from Tax - R&T 212
Business Personal Property (See Personal Property),
  $400,000 Full Value, Audits - R&T 469, 470
**Business Personal Property (Cont.)**

Audit Required, $400,000 Full Value - R&T 469, 470
Escape Per 469 Audit Opens Review of Economic Unit- R&T 1605(c)
Hand Tool Exemption - R&T 241
Mailing bill no later than 30 days prior to Delinquent - V2-R&T 2910.1
Mandatory Audits (Significant Number of Audits) - R&T 469, 470
Mandatory Audit, (Significant Number of Audits) Written Findings, Data Altering Previous Assessment – R&T 469
Placement on Secured Roll - R&T 109
Secured Roll, Unsecured Lien if Real Prop Sold - V2 R&T 2189

**Business Personal Property Statement (See Property Statement & Annual Property Statement)**

**Business Property Statement (See Property Statement & Annual Property Statement)**

**Business Records,**
- Assessment of - R&T 997
- Availability to Assessor - R&T 470
- Defined - R&T 997
- Information, Penalty for Failure to Furnish - R&T 501

**Business Solicitations, Deceptive** – BPC 17533.6, 17537.9

**Business Tax, License Charge** - CAC XIII-19 fn

**Business Termination,**
- Certificate of Payment – RR Car 11523
- Failure to Withhold Tax from Purchase – RR Car 11522
- Notice of Successor Liability – RR Car 11524
- Notice of, Timber Tax - V1-Timber 38561-38565

**Business Termination Notice, Timber Tax** - V1-Timber 38561-38565

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**C**

**Cable Television,**
- Annual Rent - R&T 107.7
- Economic Rent - R&T 107.7
- Franchise - R&T 107.7, Gov 53066
- Franchise, State Licensed (Switch from Local to State License) – R&T 107.7
- Franchise Fee - R&T 107.7, Gov 53066, *Emil Shubat v. Sutter County*, LTA 93/075
- Franchise Fee as Economic Rent - R&T 107.7
- Franchise Fee Expense, COS to Include - R&T 107.7(c)
- Intangible Rights, Examples of - R&T 107.7(d), *Emil Shubat v. Sutter County*, LTA 93/075
- License - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/75
- Possessory Interest - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/075
- Preferred Method of Assessment - R&T 107.7
- Property Statement - R&T 107.7

**CAC (California Constitution, Front of V1)**

**Cal State University, Exemption,**
- General Provisions - CAC XIII-3, R&T 202
- Late Claims - R&T 270
- Personal Property - R&T 202.5

**Calamity (See Disaster Relief & Emergencies),**
- 1995 Storms/Floods - R&T 196.91-196.93, 17207, 24374.5
- Acquisition of Replacement Property within 5 Years - R&T 69
- As Declared by Governor - CAC XIIIIA 2(e), (f)
- Assessment or Reassessment - CAC XIII-15, R&T 170, 181-191
- Assessor may enroll as Supplemental assessment - R&T 170(i)
- Base Year Transfer within 5 Years - CAC XIIIIA (2)(e), R&T 69
- Base Year Transfer within 3 Years, by county ordinance - CAC XIIIIA (2)(e)(3), R&T 69.3, LTA 14/040
- Base Year Value of Damaged/Destroyed Property - R&T 51(b)
- Bill Installment Deferral, Secured Roll - R&T 194-195.1
- Calamity or Misfortune Without Fault of Owner - R&T 170(a)
- Certification, Allocation, Remittance, Floods, Fires, Quakes '90-'92 - R&T 195-196.9
- Certification of Reduction, Jan '93 Storms - R&T 196.61-63
- Earthquake & Fire - R&T 197-198.1
- General - R&T 69, 51(b), ALO 360.0030
- Inter-County Transfer, Base Year Value, by county ordinance - R&T 69.3, LTA 14/040
- Los Angeles County Civil Unrest, Delinquent Tax - R&T 171
Calamity (Cont.)

Mobilehome,

- General - R&T 172, 172.1
- Property Tax - R&T 172, 172.1
- VEH License Fee - R&T 172, 172.1

Napa Co. 9/30/00 Earthquake, Reduction in Taxes - R&T 195.86
Northridge Earthquake - R&T 69
Reductions effective for entire month in which Calamity Occurs - R&T 170(e)(2)
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Replacement Property - R&T 69, 69.3
Supplemental Assessment - R&T 170(i)
Supplemental Enrollment of Reductions - R&T 170(i)
Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Without Fault of Owner - R&T 170(a)

Calculation, of Tax Rates - V2-Gov 29103, 29104
Calendar, Property Tax – LTA 10/007, 10/070, 12/003, 13/003, 14/002, 14/062, 15/058
Calendar - Red Tab Section of V1
Calendar Year, Current - R&T 5706
California Academy of Sciences, Exempt - CAC XIII-4, R&T 203.5
California Assessors' Association (C-AA), Value Study with BOE – R&T 401.20
California Constitution, (CAC)
  - Article XI, XIII, III A - Brown Tab, Front of V1
  - Implementation of Article III A - 1st Yellow Tab, V1
California Consumer Price Index,
  - Annual Inflation Factor Computation - R&T 51(a)(1)(B), LTA 09/036
  - Annual Inflation Factor Computation Measurement Period Modification to Oct - R&T 51(a)(1)(B), LTA 09/036
California Council for Private Post-secondary and Vocational Education – R&T 203
California Department of Aeronautics, Aircraft Data for - R&T 5366
California Department of Transportation, Aeronautics Div. - R&T 5366
California Forest Products Commission, Request for BOE Record Access - Food & Agricultural Code 77624
California Highway Patrol, Vehicle License Fee Support - V1-VEH 11004.5
California Land Conservation Act of 1965 - V2-Gov 51200
California Pollution Control Financing Agency,
  - Exemptions - V2-H&S 44556
  - Possessory Interests - R&T 201.5
  - List of Contracts – CAO 2013/004
California School of Mechanical Arts, Exempt - CAC XIII-4, R&T 203.5
California State University (See Cal State University)
California Tax Credit Allocation Committee, Low-income housing - R&T 402.95
California Timberland Productivity Act of 1982 - V2-Gov 51100
Calistoga Joint Unified School District - V2-STATS 1978, CH. 296
Campaigns & Wars, Listing for Veteran's Eligibility - R&T 205
Canals & Bridges - CAC XIII-19
Cancellation,
  - Agricultural Preserves, Fee - V2-Gov 51283.5
  - Reports to Conservation Dept - V2-Gov 51207,
  - Assessments, of - V2-R&T 4988, 4990
  - Assessments on Public Land, of - V2-R&T 5026-29, 5061-64
  - City Taxes, of, Etc - V2-R&T 4986.2
  - Commercial Coach Registration, of - V2-H&S 18551
  - Corrections & Refunds, General - V2-R&T 4801-5170
  - Delinquent Penalties, of - V2-R&T 4985.2
  - Delinquent Taxes, of - V2-R&T 4985.2
  - General - 7th Yellow Tab Section of V2
  - Historical Property Contract, of - V2-Gov 50284-50286
  - Lien, of - V2-R&T 4840
  - Mobilehome Registration, of - V2-H&S 18551
Of Tax,
  - Exempt Property, on - V2-R&T 5081-5091
  - Exemption Claim not Filed Properly, - V2-4987, 5081-91
  - Foreign Diplomatic Property - V2-STATS 1980, Ch. 937
  - Mistakenly on Secured Roll - V2-R&T 4840
  - Penalties, and, Reasons for - V2-R&T 4986
  - Penalties, Etc, Notice to Last Assessee - V2-4946-47
  - Property Acquired by Public Agency - V2-R&T 4986
Cancellation of Tax (Cont.)

Property Deeded to Veterans' Welfare Board - V2-R&T 4986.4
Property Did not Exist on Lien Date - V2-R&T 4986
Property Distributed to State Without Heirs - V2-R&T 4986.5
State-Assessed Property - V2-R&T 5011-5014
When Collection Cannot be Enforced - V2-R&T 4946
Where Collection Cost Excessive - R&T 75.55, V2-R&T 4986.8

Open-Space Contract, Fees - V2-R&T 51287
Partial, for Late Homeowners' Exemption Claim - R&T 275
Payment Credited to Wrong Property - V2-R&T 4911-4916
Penalties, of - V2-R&T 2610.5
Penalties Due to Auditor's Errors, of - V2-R&T 4985
Penalties, Etc, Due to Assessor's Errors, of - V2-R&T 4985
Penalty for Failure to File COS Statement - R&T 482
Quiet Title Suits against Tax Lien - V2-R&T 4990.3
Redemption Certificate Notice to Controller - V2-R&T 4803
Registration of Manufactured Home - V2-H&S 18551
Supplemental Tax Bills, of,
  $50 or Less - R&T 75.55, 155.20
  Exemption Claims, 85% - R&T 75.12
Tax Bills,
  $50 or Less - R&T 75.55, 155.20
  Where Collection Cost Excessive, of - R&T 75.55, V2-R&T 4986.8
Tax Lien, of, 16th or 36th Section - V2-R&T 5071-5073
Taxes & Penalties Due to Bond Foreclosures - V2-R&T 4986.3
Voucher, Payment of Tax on Wrong Property - V2-R&T 4912
Yellow Tab Section of V2

Car Count Averages, Railroad Car Tax - Rule 1003
Cards, Registration, Mobilehome, Duplicates Kept by Park - V2-H&S 18607
Cargo Container, Exemption from Taxation - R&T 232 (See also Vessels)
Cars – (See Vehicle License Fees)
Cars, Railroad – (See Railroad Car)
Case Law - Gray Tab Section, Back of Vol 1, Indexed by Both Parties
Cash Difference Fund - V2-R&T 2611.5
Cash Equivalent,
  Adjustments Mandatory - Rule 4, Main & Von Karman Assoc. v. Orange Co.
  Consideration Paid, of, Value Presumption - Rule 2
  Conversion to - Rule 4
Cash on Hand, Business, Exemption of - R&T 212
Cash Value
  General - Rule 2, Rule 460 (See also Full Cash Value and Market Value)
  Intangible Assets & Rights - R&T 110(d), 212 (c)
Cash, Petty, Business Money Kept on Hand - R&T 212
Cattle – (See Animals & Livestock)
CCPI,
  CA Consumer Price Index, Annual Inflation Factor computation - R&T 51(a)(1)(B), V2-2212, LTA 99/053
  CDs, Compact Disc Electronic Storage Media, Operational Programs - R&T 995-995.2, Rule 152, LTA 99/039
  Cellular Tower Radio Transmission Sites, Subdivision. Map Act Exemption - V2-R&T 2823, Gov 66412
Cemeteries, Special Assessment - CAC XIII-3
Cemetery Exemption,
  Affidavit Contents - R&T 256.5
  Annual Notice - R&T 256.6
  Filing of Affidavit - R&T 254
  General - Rule 132, R&T 204, 251-60, 270-71
  Late Claims - R&T 270
  Notice of Eligibility/Non Eligibility - R&T 256.6
  Pre-1900 - R&T 256.6
  Property Acquired after Lien Date - R&T 271
  Special Assessment, from - CAC XIII-3
Certificate (See Certification),
  Advanced Appraiser, & 12 Hour Annual Training Requirement - R&T 670-671, Rule 283
  Appraisal, Assessor required to Possess - Gov Code 24002.5, R&T 670 & 673
  Appraisal, Required for Assessor - Gov Code 24002.5, R&T 670 & 673
  Certificate, of
    Attendance, Historical Aircraft - R&T 220.5
Certificate (Cont.)

Delinquency - V1-Timber Tax 38514
Delinquency, Recording of - V2-R&T 2191.3
Eligibility, Tax Postponement - V2-R&T 2505, 2515, 20602, 20639.6, 20640.6.
Payment, Business Termination – RR Car 11523
Redemption - V2-R&T 4105.2-4106, 4107
Redemption, Tax-Defaulted Property - V2-R&T 4225
Permanent Appraiser, 24 Hour Annual Training Requirement - R&T 670-671, Rule 283
Physician/Surgeon, Disabled New Construction - R&T 74.3
Recorded Lien, 10 Year Term - V2-R&T 2191.4
Redemption, Notice to Controller of Changes - V2-R&T 4803
RR Car Tax, as Prima Facie Evidence - V1- RR Car 11474
BOE, re: Payment of Tax, Timber - V1-Timber 38561-63
Tax, Sale of, Tax-Defaulted Prop - R&T 3776, 4501 et seq.
Tax, Sale of, Tax-Defaulted Prop, Orange Co - R&T 3776, 4501 et seq.
Tax Clearance, Mobilehome - R&T 5832
Welfare Exemption Organizational Clearance - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Certificated Aircraft,
Air Taxi - R&T 1154, Rule 202, LTA 13/005
Assessment Allocation Formula - R&T 1154, Rule 202
Assessment Representative Periods - R&T 1153
Common Carrier, Defined (SUT Regulation 1593) – Rick Auerbach v. Los Angeles County Assessment Appeals Board
Defined - R&T 1150, 5303
Filing with Lead County – R&T 441(l)
Operators, Possessory Interest – R&T 107.9
Repair Exemption - LTA 02/002
Situs of Aircraft Etc - R&T 1151, Rule 201
Tax Credit - R&T 5096.3
Tax Jurisdiction - R&T 1155
Taxing Agency-Tax Right - R&T 1156
Valuing – R&T 401.5, 401.17
Certification,
Advanced Appraisal Certificate - R&T 671
Appraisal Certificate Required of Assessor - Gov Code 24002.5, R&T 670 & 673
Appraiser,
Generally - R&T 670, 673, Rule 281-283
License Requirements, and - Business & Professional Code 11300-313.5
Permanent - R&T 670, Rule 283
Temporary - R&T 673, Rule 282
Uniform Standards of Professional Appraisal Practice (USPAP) – (See B&P 11319)
Assessment Analyst – R&T 674-680
Assessment Roll - R&T 616
Assessor Required to Possess Appraisal Certificate - Gov Code 24002.5, R&T 670 & 673
Disaster Relief, Floods, Fires, Quakes '90-92 - R&T 195.2-196.9
Double Assessment, by Assessor, of - V2-R&T 4990
Local Roll by Assessor, of - R&T 616
Moneys Owed State, of, by the Controller - V2-R&T 4651.4, 5100
Napa Co. 9/30/00 Earthquake - R&T 195.86
Office of Real Estate Appraisal & USPAP - V2-B&P 11319
ORE & Uniform Standards of Appraisal Practice - V2-B&P 11319
Permanent, of Appraisers - R&T 670, Rule 283
Rate, Timber Tax - V1-Timber 38203
Reduction, Disaster Relief for Jan '93 Storms, of - R&T 196.6-63
Reduction in Taxes, Napa Co. 9/30/00 Earthquake - R&T 195.86
BOE, 10 Largest Counties, Sampling Survey of Assessment Practices - R&T 75.60
BOE, without Sampling Survey - R&T 75.60
Seismic Retrofitting Improvements to Bldg Dept - R&T 74.5(c)
Temporary, of Appraisers - R&T 673, Rule 282
Timber Tax Rate, 31 Dec Last Day to Certify - Timber 38202-03
Timber Value by July 15, of, Auditor - Gov 27423
Under Penalty of Perjury, Claimants of Refund - V2-5069.8
Unsecured Roll, by Assessor - R&T 616
Vessel, DMV Withheld Renewal, Delinquent Tax - V2-3205, VEH 9880
Certified Copies/Copy,
Insurance Commissioner Applications, Separate Account Transfer - R&T 487
Certified Copies/Copy (Cont.)

BOE Records/Files, of, Charge - V1-HPR 5003

Certified Mail, Notice by - R&T 36
Chairman, Defined - Rule 301
Change in Assessment, Application Procedure - Rule 305, 306
Change in Control, (See Legal Entity Ownership Program on BOE website)

General – (See Change in Ownership)

Legal Entity, Statement of- R&T 480.1-480.2

Change in Ownership, (See Assessors’ Handbook Section 401, Change in Ownership)

Affiliated Group – R&T 64(b), Rule 462.180(b)(1), ALO 220.0003
After-Acquired Title Doctrine – ALO 220.0004
Allocation of Administrative Costs - R&T 75.60-.66
As result of Delinquent Tax - Rule 462.140
Assessments, Statute of Limitation - R&T 75.11, 532
Assessment of Decedent's Estate - 982-982.1
Base Year Value Transfer - R&T 69.5

Base Year Transfer,

After Expiration of Filing Period, Age 55 and Over – R&T 69.5(f)(2)
Disaster Declared by Gov - CAC XIII A-2
Cutoff Date, Extended Indefinitely - R&T 69.5
Grandparent/Grandchild - ACA 17 ratification Mar ’96
Over 55 Years in Age and Disabled (Property Held in Trust) - R&T 69.5
Principal Residence,

Life Estate – ALO 200.0043
Owner – ALO 200.0043
Time Limits – ALO 200.0129

Base Year Transfer Exclusion, Land of Reasonable Size, Defined - R&T 69.5(g)(3)&(4)
By reason of Death, COS Filing w/in 150 Days - R&T 480
By reason of Death, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Common Area of PUD & Condos - R&T 2188.5
Community Property – ALO 220.0043, 220.0044
Co-op Housing Stock Transfer - R&T 61
Corporation Stock Purchase/Transfer - R&T 64
Correction of Numbering Error – R&T 61
Cotenancy Exclusion – R&T 62.3
Courts, COS Filing with, at Probate Inventory & Appraisal- R&T 480

Date of,

General- Rule 462.260
Inheritance - Rule 462.260(c)
Intestate Succession - Rule 462.220(b)
Irrevocable Trust, Inheritance - Rule 462.260(c)(1)
Leases - Rule 462.260(b)
Revocable Trust, Inheritance - Rule 462.260(c)(1)
Sales - Rule 462.260(a)

Deed Presumption – ALO 220.0149, 220.0149.005
Deed Presumption all names on deed have ownership Interest- Rule 462.200(b)
Defined - CAC XIII A-2, 60-68, 5814, Rule 462.001, 462.5
Disabled Person, 2d Base Year Transfer allowed - R&T 69.5(b)(7)
Disabled Veterans (Military Warriors Support Foundation, Beneficial Ownership) – LTA 13/022, ALO 220.0584.005

Documentary Transfer Tax,

Administrative Appeal Process, Establishment of – R&T 11935
Assessor May Provide Confidential Information to County Recorder – R&T 408
Death, by reason of - V1-DTTA 11930
Gift, Inter Vivos, not Applicable - V1-DTTA 11930
Inter Vivos Gift - V1-DTTA 11930

Documents - R&T 255.7, 480(f)
Easement – ALO 220.0165, 220.0166
Escape Assessments, Statute of Limitation - R&T 75.11, 532
Estate for Years - Rule 462.060(b), ALO 220.0197

Exclusions (exclude from change in ownership reappraisal),

Apartment Cooperatives - R&T 62(i)
Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
Cooperative Housing - R&T 62(i)
Cooperatively Owned Apartments - R&T 62(i)
Cotenant Exclusion – R&T 62.3, LTA 13/021
Disabled Ward – R&T 62(n)
Change in Ownership, Exclusions (Cont.)

Domestic Partners, Registered – R&T 62(p)
Employee Benefit Plans - R&T 66
Floating Homes Marina – R&T 62.5, LTA 13/008
General Provisions - R&T 61-69.5 Rule 462.240 (462.020/040/160/180)
Grandparent/Grandchild – (See Grandparent/Grandchild, Prop 193), ACA 17, R&T 63.1, LTAs 98/023, 06/025
Grandparent/Grandchild Transfers - R&T 63., LTAs 98/023, 06/025
Housing Cooperatives - R&T 62(i)
Joint Tenancies - Rule 462.040(b)
Land of Land of Reasonable Size, Defined - R&T 69.5(g)(3)&(4)
Legal Entities - Rule 462.180(b), (d)
Manufactured Home Park Conversions - R&T 62.1, 62.2, LTA 99/075, 02/010
Mobilehome Park Conversions - R&T 62.1, 62.2, LTA 99/075, 02/010
Option Grants to Renew or Extend, PI’s - R&T 61
Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018
Parent/Child Transfers, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
Partners, Registered Domestic – R&T 62(p)
Partnerships - R&T 64
Principal Residences - R&T 63.1(a)(2), 69.5(a)
Registered Domestic Partners – R&T 62(p)
Tenancies in Common - Rule 462.020(b)
Trusts - Rule 462.160(b), (d)
Wills – 625.0251
Exempt Property Sold to Ineligible Transferee – R&T 75.23
Failure to File Statement - R&T 482-485
Failure to File Statement, Penalties - R&T 482, V2-R&T 2516
Failure to Report to the Board (Eliminate Automatic Penalty Abatement) – R&T 482, 483
Failure to Report to the Board Within 45 Days, Penalties - R&T 480.1, 480.2, 482
Fee to Inspect Transfer List - R&T 408.1
Fees/Forms – R&T 480.3-.4
Filing Periods for Notice to Assessor of - R&T 90, 480
Fixtures - R&T 75.15
Floating Homes – R&T 61(c), 62(g), 62.5
Foreclosures - Rule 462.120
Form Fees - R&T 480.3
Forms and Fees - R&T 480.3
Fractional, Minimum Assessable Interest - R&T 65.1
Foreclosure – ALO 220.0242. 220.0243
General - CAC XIII A, R&T 60-68, Rule 462 et seq.
Gift, Inter Vivos, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Govt Entity reporting of Possessory Interest Usage - R&T 480.6
Grandparent/Grandchild Exclusion (See Grandparent/Grandchild)
Grandparent/Grandchild Exclusion - Prop 193
Grandparent/Grandchild,
Custodianship – ALO 493.0020
Exclusion, Cooperative Housing Corporation – LTA 11/-52
Limited Liability Company – ALO 493.0081
Transfer,
Custodianship – ALO 493.0020
Daughter-in-Law – ALO 493.003
In-Law Child – ALO 493.0070
Life Estate – ALO 493.0075
Limited Liability Company – ALO 493.0081
Trusts – ALO 493.0131
Transfers - R&T 63.1
Holding Agreements - Rule 462.200(c)
Incidental to An Offer for A, Defined - Rule 463.5(c)(8)
Increased Revenue Allocation - R&T 75.60-75.72
Individual Retirement Account – ALO 220.0258
Interspousal Transfers – ALO 220.0269
Inheritance - Rule 462.260(c)
Insurance Co RP, in Separate Accounts - R&T 480.7, 487 , INS 10506
Inter Vivos Gift, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Interspousal Transfers - R&T 63, Rule 462.220, ALOs 220.0267, 220.0268
Intestate Succession, Date of - Rule 462.220(b)
Change in Ownership (Cont.)

Irrevocable Trust, Inheritance - Rule 462.260(c)(1)
Joint Tenancy – ALOs 220.0310, 220.0311; Benson v. Marin County AAB (2013) 219 Cal.App.4th 1445
Joint Tenancy Interest Transfers - R&T 61, 65, Rule 462.040
Joint Tenancy, exclusions -Rule 462.040(b)
Leaseback - Rule 462.200(d)
Leasehold Improvements – ALO 220.0361
Leases – ALOs 220.0354, 220.0332.005
Leases - R&T 61(c), 62(g), Rule 462, 462.080, 462.100, 462.260(b) (See Possessory Interest)
Leases, Date of CIO - Rule 462.260(b)
Leases/Term Extension – ALO 220.0357, Dyanlyn Two v. Orange County LTA 16/064
Lease Option – ALOs 220.0323, 220.0324
Legal Entities,
Exclusions - Rule 462.180(b), (d)
Filing Requirements (penalty for failure to file to BOE) – ALO 565.0020
Franchise Tax Board Determination - R&T 64(e)
General - Rule 462.180
Partnerships - Rule 462.180(c)
Transfer of Property to - Rule 462.180
LEOP, Franchise Tax Board - R&T 64(e)
Life Estate – ALOs 220.0372.005, 220.0372.015
Life Estate, Personal Lifetime Right of Occupancy – ALO 220.0364.005
Life Estate, Transfer of (R&T 60, 62 LTA 2008/007) – Leckie v. Orange County 65 Cal.App. 4th 334
Life Estates - Rule 462.060(a)
Life Estates & Estates for Years - Rule 462.060
Limited Liability Companies, COS Filing Requirement - R&T 480(h)
Limited Liability Companies, Capital Interests and Profits – ALO 220.0275.030,
Limited Liability Company – ALOs 220.0376, 220.0376.005, 220.0375.035
Limited Partnership – ALOs 220.0526, 220.0394 Manufactured Home - R&T 480, 5812, 5814
Manufactured Home Park Conversions, 18 & 36 month Exclusions - R&T 62.2, LTA 99/075
Manufactured Home Park Conversions, Held by Intermediate - R&T 62.2, LTA 99/075
Manufactured Home Parks - R&T 62-62.2, V2-R&T 2188.10, LTA 99/075
Mineral Right Extraction/Production Rights - R&T 61, ALO 220.0402
Minimum Fractional Interest - R&T 65.1
Miscellaneous Arrangements - Rule 462.200
Mobilehome - R&T 480, 5812, 5814
Mobilehome Park Conversions, 18 & 36 month Exclusions - R&T 62.2, LTA 99/075
Mobilehome Park Conversions, Held by Intermediate - R&T 62.2, LTA 99/075
Mobilehome Parks - R&T 62-62.2, V2-R&T 2188.10, LTA 99/075
New Base Year Value Notice - R&T 75.31
Notice to Assessor within 45 or 150 Days - R&T 480
Options – ALO 220.0447
Original Co-Owner Transfer Rescission – ALO 220.0601
Original Co-Owner Transfers – ALO 220.0451.005
Original Co-Owners – ALO 220.0453
Original Transferor – ALO 220.0312, 220.0457, 220.0458
Oil, Gas, Mineral Production/Extraction - R&T 61
Parent/Child Transfers,
Adopted Child – R&T 63.11(c)(3), ALO 625.0011
Claims – ALO 625.0039, 625.0035
Custodianship – ALO 625.0055
Domestic Partner – ALO 625.0083
Estate for Years – ALO 625.0084
Exclusion - R&T 63.1, LTA 00/005. 03/018
Exclusion, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
Exclusion, Foster Parent/Foster Child
Exclusion, Add Trustee of a Trust – R&T 63.1
Exclusion Processing Fee (Reverse Reassessment) - R&T 63.1
General (See Parent/Child)
Life Estate – ALO 625.0121
One Million Dollar Exclusion Limit – ALO 625.0145
Partnership – ALO 625.0153
Step Transaction – ALO 625.0196
Trust, Share and Share Alike – ALOs 625.0235.010, 625.0235.015
Change in Ownership (Cont.)

Partition – ALO 220.0468.005, 220.0470
Partnership, Deed Presumption – ALO 220.0529
Partnerships - R&T 64, Rule 462.180(c), ALOs 220.0511, 220.0512
Partnership Exclusion - R&T 64
Percentage Interests - R&T 65.1
Personal Property on Secured Roll at Sale of Real Property - V2 R&T 2189
Possessory Interests - R&T 61(b), Rule 462.080
Possessory Interest, Grant of Option to Renew/Extend not a CIO - R&T 61
Possessory Interest Usage, Govt Entity Reporting - R&T 480.6
Preliminary - R&T 480-480.4
Presumption all names on Deed have Ownership Interest - Rule 462.200(b)
Probate Rep. CIO Filing Requirements - R&T 480, Probate Code Sec 8800
Probate, COS Filing at Time of Inventory & Appraisement - R&T 480
Prospective Relief if Filing Period has Expired, Parent/Child Transfer Exclusion - R&T 63 (e)(C)(2)
Purchase Defined - R&T 67, 5814
Real Property - R&T 480
Recorder Required to Provide Copy - R&T 255.7, 480(f)
Recorder to Provide Copy to Assessor - R&T 255.7, 480(f)
Recorder to Provide Original COS or True Copy - R&T 480(f)
Recording Date as Date of - Rule 462.260
Registered Domestic Partners, CIO Exclusion – R&T 62(p)
Registered Domestic Partners, Transfer of Property – R&T 62
Replacement Property Exclusions - R&T 68, Rule 46.500
Reporting Requirements - R&T 90, 480
Revocable Transfer on Death Deed – Probate 5600-5696, LTA 16/006
Revocable Trust, Inheritance - Rule 462.260(c)
Right of Redemption Period – R&T 62.11
Sale, Date of CIO - Rule 462.260(a)
Sale and Leaseback - Rule 462.200(d), Pacific Southwest Realty v. LA, (1991)
Secured Personal Property at Sale of Real Property - V2 R&T 2189
Security Transactions - Rule 462.200(a)
Statement – (See Change in Ownership Statement)
Statute of Limitations (See Statute of Limitations),
  Escapes - R&T 75.11, 532
  Supplemental Assessments - R&T 75.11, 532
  Tolled until COS/PCORs filed - R&T 75.11, 532
  Unrecorded CIO - R&T 75.11, 532
Step Transaction – ALOs 220.0674, 220.0673
Step Transaction Doctrine as CIO - Shuwa Invest. Corp. v. LA (1991)
Successors of Interests in Prop, 150 Day Filing Requirement - R&T 480
Supplemental Assessment - R&T 75.11, 5812
Supplemental Assessment System - R&T 75-75.80
Supplemental Billing Notice - R&T 75.30
Supplemental System - R&T 75-75.80
Tax Delinquency - Rule 462.140
Tenancies-In-Common – R&T 61, Rule 462.020, ALO 220.0703, 220.0704
Tenancies-In-Common, Exclusions - Rule 462.020(b)
Title Perfection – ALO 220.0715
Transfers Between Parent & Child - R&T 63.1, LTA 00/005, 03/018
Transfers, Date of CIO - Rule 462.260(a)
Trusts,
  Business Trust – ALO 220.0816
  Creation - Rule 462.160(a)
  Defective Grantor Trust – ALO 220.0811
  Exceptions - Rule 462.160(b), (d)
  General - R&T 480, Rule 462.160
  Income Beneficiary – ALO 220.0813
  Irrevocable, Date of CIO - Rule 462.260(c)(1)
  Revocable, Date of CIO - Rule 462.260(c)(2)
  Successor Trustee – 220.0823
  Termination - Rule 462.160(c)
  Transfer to LLC – ALO 220.0794
Trustee to File Notice of to Assessor within 150 Days - R&T 480
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Unrecorded, 45 Day Notice to Assessor - R&T 480(c)

48
Change in Ownership (Cont.)

Unrecorded, Statute of Limitations - R&T 75.11, 532
Vehicle, Terminates Exemption - V1-VEH 10756
Wills, Date of CIO - Rule 462.260(c)
Wills, Share and Share Alike – ALO 625.0260

Change in Ownership Statement,

Cable Television Interest COS, Content - R&T 107.7(e)
Change in Control, Entity - R&T 480.2
Change in Control, Legal Entity - R&T 480.1
Corp/Partnership Control Change - R&T 480.1-2
Court, Filing with, Probate Inventory/Appraissement - R&T 480
Excusable Delay in Filing - R&T 483
Failure to File, Burden of Proof upon Appeal - R&T 167
Fees/Forms - R&T 480.3-4
Filing Requirements - R&T 90, 480; ALO 220.062, 220.0063
Filing Periods - R&T 480, LTA 11/048
Floating Homes on Leased Land (Berths) – R&T 61, 62, 480
General - R&T 480-480.3
Govt Entity Reporting of PI Usage - R&T 480.6
Insurance Co Separate Accounts - R&T 480.7, 487
Limited Liability Companies, Filing Requirement - R&T 480(h)
Late File, Overcomes Presumption of Sale Price as Val - Rule 2
Not Timely Filed, Overcomes Presumption Sales Price as Value - Rule 2
Penalties for Failure to File - R&T 482, V2-R&T 2516
Penalty Abatement - R&T 483
Penalty Amounts - R&T 482
Penalty, Successor's Responsibility - R&T 482.1
Possessory Interest Usage, Govt Entity Reporting - R&T 480.6
Preliminary – (See Preliminary Change in Ownership Statement)
Preliminary (PCOR) - R&T 480-480.4
Probate Rep. Filing Requirements - R&T 480, Probate Code 8800
Probate, COS filing at Inventory/Appraissement - R&T 480
Real Property Transfers, Penalties for Failure to File and Number of Days to File – R&T 480, 482
Recorder to Provide Original COS or True Copy - R&T 480(f)
Separate Account Transfer, Insurance Co - R&T 480.7, 487
State Assessees – ALO 760.0002
Statute of Limitations Indefinite until Filed - R&T 75.11, 532
Statute of Limitations Tolled until filed - R&T 75.11, 532
Transfer by reason of Death, Filing w/in 150 Days - R&T 480
Transfer, Insurance Co Sep Accounts - R&T 480.7, 487
Trust, Filing w/in 150 Days of Beneficiary Death - R&T 480

Change in Ownership Statement of Transfer, Insurance Co Sep Accounts - R&T 480.7, 487

Changes, Roll,

General - V2-R&T 4988, 4990
Statute of Limitations - R&T 51.5, 531.2, 532, 866

Characteristics, Property (See Assessors' Records; Fees; Records),

Access to & Fees for - R&T 408.3
Fees for - R&T 408.3, 409
No Liability for Accuracy - R&T 408.3(d)
Public Record and Open to Inspection in all Counties - R&T 408.3

Charges (See Costs; Fees),

Copies of Public Records, for - R&T 162, Gov PRA 6256, 6257
Delinquent Tax Record Preparation - V2-R&T 2621, 2706
Lien on Property, or, Creation of - R&T 867
May Include Development Costs - R&T 408.3, 409
Property Characteristics, for - R&T 408.3, 409
Property Placed on Roll after Delivery to Tax Collector - V2-R&T 2604

Charitable Organizations,

Exemption from Taxation - CAC XIII-4, 5
General Provisions - R&T 214-214.13
In use for 30 Years - R&T 214.3
Rummage Sale Storage Area, Museum Support - R&T 214.14(d)
Schools Less than Collegiate Grade - R&T 214.5

Charitable Property, in use for 30 Years - R&T 214.3
Charitable Purpose,

Includes Educational Purpose - R&T 214
Charitable Purpose (Cont.)

Includes Rummage Storage Area, Museum Support - R&T 214.14(d)
Property used for - CAC XIII-4, 5
Charitable Use, Property Used for 30 Years - R&T 214.3
Chartered Cities – (See Cities)
Chief Accounting Officer - R&T 164
Child, Defined - R&T 62(n), R&T 63.1(c)(3)
Child-Parent Transfers (See Change In Ownership Exclusion; Transfers; Parent/Child),
Date of Death as CIO if through Will/Intestate Succession - R&T 63.1
General - R&T 63.1, Rule 463, LTA 00/005, 03/018 (See Change in Ownership; CIO Exclusions)
Not a Public Document – R&T 63.1(i)
Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
Church Exemption (See Exemption, Church),
Affidavit Contents - R&T 256, 257
Affidavit, Annual Filing - R&T 254, 255-257
Annual Notice from Assessor - R&T 257.1
Buildings under Construction - CAC XIII-5
Claims - R&T 256-257.1
General - CAC XIII-3, 4, 5; R&T 206-207, 256-257, 270-1
Late Claims - R&T 270
Lease or Rental of Property by Religious Org.- R&T 206.2
Leased Personal Property – R&T 207.1
Notice of Eligibility/Non Eligibility - R&T 257.1
Parking Areas - R&T 206.1
Parking Lots, Leased - R&T 206.1
Property Acquired after Lien Date - R&T 271
Tax Reduction Benefit to Organization - R&T 206.2
Citation, Court, Failure to File Map Legal Description - R&T 457, 459.5
Clerk, Defined - R&T 95(i)
Defined - R&T 14, 95, V2-R&T 2203, Gov 51075, 51104, 51201
Description of Property on Unsecured Roll - R&T 648-649
Equalization - V2-Gov 43065, 43066
Judgment for Taxes, Satisfaction - V2-Gov 43063
Jurisdictional Change, Affect on Tax Distribution - R&T 99
List of LCA Prop to Secretary of Resources Agency by 31 Oct - Gov 16144
Lot Description - R&T 324
Merged with Subsidiary Districts, Revenue Allocation - R&T 96.15
Notice To, LCA - Gov 51243.5
Not Found, TCA - V2-R&T 2227
Power of Counties and Special Districts to Impose Special Tax - V1 CAC XIII A Sec 4
Presumption of Tax Paid after 30 Years - V2-Gov 43064
Properties Exempt - R&T 202
Property Exempt from Taxation - R&T 202
Qualifying, Property Tax Allocation - R&T 98-98.1
Rate of Tax - V2-R&T 2262, 2266.5, 2280.1, Gov 43004.5
Redemption of Property Sold for City Tax - V2-Gov 43061
Refund of Tax Collected by County for - V2-R&T 5099
Sale of Property for Tax/Special Assessments - V2-Gov 43005
Sale/Use Tax Revenue Apportionment Contract - CAC XIII-29
Special Supplemental Subventions - V2-Gov 16110-16113
Special Tax Imposition - CAC XIII A-4
Tax as Lien on Property Assessed - V2-Gov 43001-3, 43062-3
Tax Deeds - V2-Gov 43004
Tax Having Effect as Judgment- V2-Gov 43062
Cities/City (Cont.)
Tax Payments to Special Districts - V2-Gov 43073
Tax, Imposition for Local Purposes - CAC XIII-24
Taxation - V2-Gov 43000-43101
TEA Formula, Computation Modification - R&T 97.35
Transfer of Function to County - V2-Gov 51300-51335, 51500-51521, 51540-51562, 51800
Vehicle License Fee Allocation - V1-VEH 11003.3-4, 11005-11005.6
City (See Cities)
City Clerk, Defined - R&T 95(i)
City Clerk - R&T 95
City Finance Dept., Access to Assessor Records – R&T 408.4
City of
  Diamond Bar - V2-STATS 1990, Ch. 59
  La Quinta, Allocation of Tax Revenue - V2-STATS 1983, Ch. 53
  Palm Springs, Property/Possessory Interest Owned by - R&T 201.4
City Property, Exempt - R&T 202
City Tax Duty, Transfer to County - V2-Gov 51300-35, 51500-21, 51540-62, 51800
Civic Auditorium,
  $50,000, Low Valued Possessory Interest Exemption - R&T 155.20
  Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Civic Building, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Civic Events, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Civil Actions,
  Delinquent Taxes - V2-R&T 3007
  Precedence of Refunds over - V2-R&T 5149
Civil Air Patrol, Vehicle Exemption - V1-VEH 10787
Civil Code - Gold Tab, Back of V2, Other Code Provisions
Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d), In Lieu Payments, National Wildlife Refuge Fund,
  Federal Govt. - Refuge Revenue Sharing Act of 1978, Public Law 95-469,
Civil Tax Matters, Recommendation of Settlement, BOE - R&T 6901, 7093.5
Civil Unrest, Los Angeles County, Delinquent tax - R&T 171 (1993)
Claim for Credit, by Mail - V2-R&T 2513
Claim for Refund,
  Abandoned Mining Claim, failure to notice – ALO 590.0001
  Assessment Appeal, with - R&T 1604 (b)(1)
  Conditions - V2-R&T 5097
  Contents - V2-R&T 5097.02
  Extension Beyond Statute of Limitations - R&T 532.1
  Impoundment of Disputed Amounts - V2-R&T 5097.03
  Limitations on - V2-R&T 5097.2
  Made within 4 Years of Payment, to be - V2-R&T 5097.2
  Mailing - V2-R&T 2513
  Necessity of - V2-R&T 5142
  Railroad Car Tax (See Railroad Car Tax)
  Stipulation to Non-valuation Issues, Admin. Remedy - V2 R&T 5142
  Superior Court Actions during R&T 4837.5 Installment Plan - V2 R&T 5145.5
  Timber Yield Tax – (See Timber Tax Overpayment/Refund)
  Within 60 Days of Board Action, Appeal of Escape - V2-5097(c)
Claimant(s),
  Defined, Base Year Transfer - R&T 69.3
  Land Owned by - R&T 69.5(c)(2)
  Of Property, Addition of Name to Roll, & Documentation for - R&T 610
Claims,
  Against Cities, Procedure Prescribed by Legislature - CAC XI-12
  By Legislature against City/County, Procedure - CAC XI-12
  Cemetery Exemption - R&T 256.5, 256.6
  Church Exemption - R&T 256-257.1
  Exclusion from New Construction, Disabled Person - R&T 74.3
  Exemption,
    Last Day to File for Partial Exemption - R&T 273.5, 275-276.5
    August 1 for Historical Aircraft - R&T 276.5
  For Refund (See Claims for Refund)
  For Reimbursement of Tax Exemptions, Filing by Auditor - V2-2229
  Late, Public School Exemption - R&T 270
  Mining, Affidavit of Labor & Recordation - PRC 3912, 3913
  Mining, US BLM Maintenance Fee Recordation - PRC 3913
Claims (Cont.)

Refund, Timber Tax - V1-Timber 38605, V1-HPR 5022
BOE, Filing by Proper Parties - V1-HPR 5070
Share of Tax Deed Sale, of, by Other Tax Agencies - V2-R&T 3721-3724
Welfare Exemption - R&T 259.5

Classification,

 Counties, of - See Footnote to R&T 1603; V2-Gov 28022-79
 Counties, Changes to - V2-Gov 28085
 Density, Inter-County Pipelines - R&T 401.12
 Fixture,

 Constructive Annexation - Rule 122.5(c)
 Examples - Rule 122.5(e), See Instructions to BOE Form 571-L
 General - Rule 122.5, 192(d), 463(b)(5)
 Intent as Primary Test - Rule 122.5(d)
 Intent of Owner - Rule 122.5(d)
 Physical Annexation - Rule 122.5(b)
 Improvements, as, Examples - Rule 124
 Land, as, Examples - Rule 124
 Legislative Analyst's Review/Report on - V2-R&T 2229
 Property, of - V2-R&T 2204, Rules 121-124
 Racehorses, of - Rule 1047
 Vehicles, of - V1-VEH 10753.2

CLCA - California Land Conservation Act (See LCA)
Clearance Certificate, Organizational Welfare Exemption - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7

Clerical Errors,

 Correction of Base Year Value, discovery of - ALO 28.0021
 Correction of & Statute of Limitations - R&T 51.5, V2 4831, LTA 91/053
 On Delinquent Roll, Correction - V2-R&T 4834.5

 Clerk, City, Defined - R&T 95(i)
 Clerk - Rule 301
 Clerk of,

 Appeals Board, the,
 Disqualification of Board Member, participation in - R&T 1624.4
 Duplicate Applications, Rejection of - R&T 1603.5
 Notified by Assessor of §619 Notices - R&T 1603
 Assessment Appeals Board, Approval of Extension Deadline, Prop 8 - R&T 1603(d)
 Board of Supervisors, to Transmit Hearing Officer Report - 1640, 1640.1
 Notify BOE of Last Day of Appeal Filing Period - R&T 1603

 Clinics, Outpatient - R&T 214.9
 Close of Business Day,
 Delinquent Penalty - V2-R&T 2617-19, 2704-05.5, 2759 R-63, 2768 R, 2821, 2922-22.5
 Filing Deadlines - R&T 166, 724

 Closed Hearings, Railroad Car Tax Reassessment Petitions - V1-RRCar 11338-9
 Co-op – (See Cooperative, Cooperatives and Cooperatively owned, and Housing)
 Coach, Commercial - V2-H&S 18001.8, 18218 (See Commercial Coach; Trailer Coaches)
 Coast Guard - Personnel Exempt from Taxation - CAC XIII-3 (See Military; Veterans' Exemption; Disabled Veteran)
 Coastal Conservancy, Agricultural Land Preservation Report - V2-Gov 51297.5
 Cogswell Polytechnical College, Exemption - CAC XIII-4, R&T 203.5
 Coins, Payment of Taxes in - R&T 2502
 Collection,

 Agencies, Sale of Accounts Receivable to - [Gov 16580 et seq.]
 Agency, Sale of Accounts Receivable to - [Gov 16580 et seq.]
 Collection Cost Recovery Fee From Delinquent Taxpayers – R&T 11534, 38577
 Costs, of, Delinquent Tax Record Prep - V2-R&T 2621, 2706
 Delinquent Tax, of, Alternate Means - V2-R&T 2851-2862
 Documentary Transfer Tax, of - V1-DTTA 11931
 Enforcement Warrant, and, Postponed Tax Lien - V2-R&T 3201-3204
 Proceedings, Timber Tax, BOE Authority - V1-Timber 38573
 Railroad Car Tax – (See Railroad Car Tax)
 Tax, Mobilehome - R&T 5830-5832
 Tax, of, $20 Dollars, or Less, Penalties, License Fees - V2-R&T 2611.4
 Tax, of - 3rd Yellow Tab, V2, R&T 2501-3204
 Tax, of – (See Tax Collection)
 Timber Tax, of – (See Timber Tax Collection)
 Unsecured Roll Tax, of - V2-R&T 2901-2929
Collection (Cont.)

Vehicle License Fee, of, Seizure & Sale - V1-VEH 10877
Vehicle License Fees, of - V1-VEH 10852
Collection Agencies, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Collection Agency, Sale of Accounts Receivable to - [Gov 16580 et seq.].
Collection Proceedings, Timber Tax, BOE Authority - V1-Timber 38573

Collectors,
Debt, Private, Sale of Accounts Receivable to - [Gov 16580 et seq.].
Private Debt, Sale of Accounts Receivable to - [Gov 16580 et seq.].
Tax – (See Tax Collector & Tax Collection)

College,
Bookstores - R&T 203.1
Buildings, Land, & Equipment - CAC XIII-3, XIII-5
Community (See Community Colleges)
Definition - R&T 203
Exemption Affidavit, Annual - R&T 254
Exemption Affidavit, Contents - R&T 258
Exemption (Exclusive Use) – ALO 250.0005
Exemption, Late Claims - R&T 270
Fire-Fighting Vehicles Exempt - V1-VEH 10786
Leased Student Housing – ALO 250.0002
Nonprofit, Exempt from Income Tax - CAC XII-26
Property Acquired after Lien Date - R&T 271
Property Leased from Welfare Organization - R&T 214.6
Student Bookstore – ALO 250.0022
Student Bookstore Personal Property - R&T 203.1

Collusion, or Fraudulent Acts,
Escape Taxation, to - R&T 503, 504
Penalty - R&T 503, 504, Rule 261
Combination of Parcels in Multiple Revenue Districts/Tax Rate Areas - R&T 606
Combination of Parcels, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692
Combination Prohibition, Parcel Assessment - R&T 455
Commencement of Construction, Defined - Rule 463.5(c)(3)
Commercial and Industrial private Cost Estimating Services, BOE Approved - R&T 401.5
Commercial Air Carrier,
File with Lead County – R&T 441(l)
Lead County Assessment Duties – R&T 1153.5
Commercial Coach,
Definition-V2 H&S 1800.1, 18218
Foundation System - V2-H&S 18551
General - V2-H&S 18001.8, 18218
Registration Cancellation - V2 H&S 18551
Commercial Cost Services,
Aircraft, BOE Approval of - R&T 5364
BOE Approval of - R&T 401.5
Commercial Purposes,
Church Parking Lots, Leased - R&T 206.1
General - R&T 206.1
Commercial Use,
Base Year Transfers - R&T 69.5(g)(3)&(4)
Church Parking Lots, Leased - R&T 206.1
Land of Reasonable Size, Base Year Transfers - R&T 69.5(g)(3)&(4)
Commercial Sports Fishing Boats, Occasional Use, 15% - R&T 227
Commission,
2%, Satellite Wagering Facility, Not for Use of Property - B&P 19605.7-71
Appraisal, Membership by Assessor - R&T 1716
Appraisal-All aspects - R&T 1716-1721
Historical Resource, Consultation with - V2-Gov 50290
Property Tax Equity, on - Senate Resolution #42, 1991
Committee,
Tax Collecting Procedures, on - V2-Gov 30302
Timber Advisory – (See Timber Advisory Committee; Timber)
Common Area,
Defined & Requirements for - V2-R&T 2188.5, B& P 11003.1, Civil 783
New Construction In & CIO- R&T 2188.5
Commonly Controlled Group, Definition of - R&T 64(c)
Community Apartment Projects, Separate Assessment - V2-H&S 18551
Community Care Facility Personal Property – ALO 630.0001
Community Colleges,
   Ad Valorem Prop Tax - R&T 93, 97.65, V2-2237
   Allocation of Property Value - V2-Ed 84200-207(Pg 4309)
   Disputed Property Tax Revenue - V2-Ed 14240
   Exemption from Taxation - CAC XIII-3, R&T 202, 207
   Leased Property, Tax Reduction - R&T 202.2
   Population Estimates Provided to - V2-R&T 2228.1
Community Events, Possessor's Interest $50,000 Low Value Ordinance - R&T 155.20
Community Land Trust Restrictions – R&T 402.1
Community Redevelopment,
   Allocation of Tax - V2-H&S 33670-70.5, 33674-77
   Application of Welfare Exemption - R&T 214.13
   Base Year Assessment Roll - V2-H&S 33328
   Boundary Changes - V2-H&S 33328
   Boundary Statement - V2-H&S 33327
   General - V2-See Gold Tab "Other Code Provisions"
   Leased Property - V2-H&S 33673, ALO 220.0554
   Pledge of Portion of Tax - V2-H&S 33671
   Project Maps, Etc, Filing Fees - V2-H&S 33328.4
   Projects, Taxation - CAC XVI-16
   Redevelopment Agency Rebate of Taxes - V2 R&T 5108, LTA 99/61
   BOE Fee Schedule for Maps/Statements - V2-H&S 33328.4
   Supplemental Subventions - V2-Gov 16110-13
   Tax Allocation - R&T 96.4, 96.6, 97.71
   Tax Increment Revenues not Proceeds - V2-H&S 3328.4
   Taxes, Definition - V2-H&S 33672
Community Property, Change in Ownership – ALO 220.0043
Community Services Districts - V2-Statutes of 1978, Ch. 728
Compact Disc Electronic Storage Media, Operational Programs - R&T 995-995.2, Rule 152, LTA 99/39
Companies,
   General - CAC XIII-28
   Limited Liability, COS Filing Requirements - R&T 480(h)
   Railway, Allocation of – R&T 100.11
Comparable Lands - R&T 402.1
Comparable Replacement Property, Defined, Base Year Transfer - R&T 69.3(b)
Comparable Sales
   Adjustments Mandatory - Rule 4, Main & Von Karman Assoc v. Orange Co, LTA 94/41
   Described - R&T 402.5, Rule 4
   General - R&T 110, 110.1, 110.5, 401, 402.5, Rule 2, 4, AH 501
   Olen Commercial Realty Corp. v. County of Orange – R&T 402.5 fn.
   Post Lien Date Information, 90 Day Rule - R&T 402.5, B of A v. County of Fresno
   Within 90 Days of Lien Date, Appeals - R&T 402.5
Comparable Sales Approach,
   General - R&T 402.5, Rule 4
   BOE Assessed Property - R&T 1815
Comparable Sales Adjustments, Mandatory - Rule 4, Main & Von Karman Assoc v. Orange Co.
Comparative Sales Approach - R&T 402.5, Rule 4
Comparable Use,
   LCA - V2-Gov 51104, 51201, 51238.1-51238.5
   Timberland - V2-Gov 51111
Compensation, Physicians' Lawful, Hospital Exemption - R&T 214.7
Competition, Covenants not to Compete, Cable TV Intangible Rights - R&T 107.7(d)
Competitive Bids, Two Required for Appraisal Contract - R&T 674
Complaints,
   By Taxpayers re: Prop. Escaping Taxation - R&T 1362
   Quiet Title Action - V2-R&T 3950
Completion,
   Date of (See Date of Completion)
   Notice, of New Construction - R&T 75.12
   Of Roll, Assessors' Affidavit - R&T 616
Component Parts, Aircraft, Assessment of - Rule 201
Compromise, Offers of, Timber Yield Tax – V1-TYT 38800
Computation of,
- Local Government Property Assessment Ratio - R&T 135, V2 - 987
- Revenue, Local Govt Jurisdictional Change - R&T 99
- Separate Assessments - R&T 2821-2827
- Taxes, by Auditor - V2-R&T 2152, 2152.5

Computation Period, Interest, Refunds - V2 R&T 5151

Computer,
- Basic Operational Program - R&T 995.2
- Disks, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/039
- Extended Roll & Abstract List Retention by - R&T 109.6
- Electronic Storage Media Assessment - R&T 995-995.2, Rule 152, LTA 99/039
- Program Assessment - R&T 995-995.2, Rule 152, LTA 99/039
- Program Storage Media - R&T 110, 401, 995.1--2, Rule 152, LTA 99/039
- Software, Programs & Storage Media - R&T 995, 995.2, LTA 99/039
- Study of Values – R&T 401.20

Concealed, or Removed Personal Property, to Evade Tax - R&T 502-504

Concession Agreement, Intangible Rights - R&T 110(d)(3) ’96

Condemnation, of Residential Dwelling, Tax Postponement - V2-Gov 16210-16214

Conditions Precedent, Seizure & Sale of Unsecured Property - V2-R&T 2953-53.1

Condominiums,
- Change in Ownership, Common Area of PUD & Condos - R&T 2188.5
- New Construction in Common Area of PUD & Condos - R&T 2188.5
- Separate Assessment - V2-R&T 2188.3, 2188.6
- Tax is Lien only against Unit Assessed - V2-R&T 2188.6
- When Assessor May Assess Individual Unit - V2-R&T 2188.6

Conferences, BOE, with Other Officials - V2-Gov 15610

Confidential Information,
- Appeal Hearings - R&T 1609.6
- BOE Employees Responsibility - V2-Gov 15619

Confidential Records,
- Change in Ownership Statement & PCOR - R&T 481
- Department of Motor Vehicles – ALO 260.0007
- General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, Gov PRA 6250-6254
- Homeowners’ Exemption Claim - Rule 135(e)(4)
- Information Supporting Enrolled Assessment - R&T 408(e)(2)
- Property Statement - R&T 451
- BOE Employees May not Divulge - V2-Gov 15619
- Social Security Number - Rule 135(e)(4)
- Tax Collector Access to Certain Assessor’s Records - R&T 408(d)
- Tax Collector Access to Social Security Number - R&T 408(d)
- Taxpayer, Possessory Interest Annual Usage Report – ALO 260.0070

Confidentiality of,
- Annual Property Statement - R&T 451
- Legal Entity Ownership Program, Records of Taxpayer – ALO 260.0056
- Paid Return Preparer - V1 RRCar 11656, V1 TYT 38707
- Records (See 8/89 BOE Assessment Practices Report),
  - Change in Ownership Statement & PCOR - R&T 481
  - General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, PRA 6250-6254
  - Information Supporting Enrolled Assessment - R&T 408(e)(2)
  - Private Railroad Car - V1-RRCar 11655
  - BOE Employees - V2-Gov 15619
  - Tax Collector Access to Certain Assessor’S Records - R&T 408(d)
  - Tax Collector Access to Social Security Number - R&T 408(d)
- Social Security Numbers - Rule 135(e)(4), 218.5, 408(d),

Conflict of Interest,
- Appeals Board - R&T 1624.2
- Forbidden for BOE Employees - V2-Gov 15625
- Provisions - R&T 1365

Conformed Copy of Recorded Deed, Sale of Tax-Defaulted Property - V2-R&T 3804.2

Congestion, Traffic, Spending Limitation Act - CAC XIII B-8(e)(2)

Congressional Medal of Honor Recipient, Vehicles Owned by - V1-VEH 10783

Conifer, Mixed - Rule 1021

Conifer Region, Pine-Mixed, Timberland Valuation - R&T 434.5

Conservation Dept,
- Agricultural Preserve Cancellation Reports - V2-Gov 51207
- Permissible Duties - V2-Gov 51206
Conservation Easement (See LCA; Open-Space),
- Acquisition/Holding by Legal Entity - V2-Civil 815.3
- Agricultural - R&T 421.5, 422.5 PRC 10200-10277
- Agricultural, as Enforceable Restriction - R&T 422.5
- Agricultural Land Stewardship Act - R&T 421.5, 422.5 PRC 10200-10277
- Definitions - V2-Civil 815.1, 815.2
- Enforceable Restrictions - R&T 422.5, V2-Civil 815.7
- Enforcement - V2-Civil 815.7
- General - V2-Civil. 815.1-2
- Legislative Findings - V2-Civil 815
- Native American Tribe Holding - V2-Civil 815.3
- Recording of Conveyance - V2-Civil 815.5
- Remedies for Violation - V2-Civil 815.7
- Retained Interest of Grantors - V2-Civil 815.4
- Sacramento-San Joaquin Delta – V2-Gov 51256.3

Conservation Equipment, Water, Defined, New Construction Exclusion - R&T 73.5 (SCA 4 '93)
Conservation Trail and Scenic Easements - R&T 402.1
Conservator, Assessment to - R&T 612
Consigned Property, Business Inventory Exemption – ALO 100.0008, 205.0180

Consolidated Tax Bills,
- Cost Recovery - R&T 2611.7
- Statement, per Written Request prior to Sep 1 - R&T 2611.7

Consolidated Tax Statement,
- Cost Recovery - V2-R&T 2611.7
- Written Request prior to Sep 1, per - V2-R&T 2611.7

Consolidation,
- Appeals - R&T 1604(c)(2)
- Hearing, for, Timber Yield Tax - V1-HPR 5074
- Functional, Tax Rates - V2-R&T 2305-2309
- County Buildings, of - V2-Gov 24307
- County Office Budgets, of - V2-Gov 24305
- County Offices, of,
  - General - V2-Gov 24300
  - Failure to - V2-Gov 24303
  - Oath, Bond, Duties & Etc - V2-Gov 24302
  - Re-consolidation Separation - V2 Gov 24301
- County Offices, Ordinance - V2-Gov 24300.5
- County Offices, Qualifications of Office - V2-Gov 24306
- Single Assessment, Intra-County Pipeline Rights of Way Segments - 401.13

Consumer Show, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Construction (See New Construction - generally),
- Definition of, Reimbursement of Mandated Costs - V2-R&T 2201
- Facilities in the Course of, Welfare Exemption - R&T 214.2, 532.2
- In Common Area of PUD & Condos - R&T 2188.5
- In Progress, to be Assessed on Lien Date - R&T 50, 71, 401.3;
  - Includes Demolition, Welfare Exemption - R&T 214.1-2
- New, Disabled Persons Exclusions - R&T 74.3
- Permits – (See Building Permits and Permits)
- Property Under, Welfare Exemption - R&T 532.2
- Unfinished New, to be Assessed on Lien Date - R&T 50, 401.3
- Vessels Under, Exempt - R&T 209.5

Construction in Progress, Base Year Value – Ellis v. Calaveras County (2016) 245 Cal.App.4th 64; LTA 16/042

Contaminated Property – (See Hazardous Waste, Pollution Control)
Contaminated Property (R&T 110, LTA 2000/056) – Mola Development Corporation v. Orange County Assessment Appeals Board #2 80 Cal.App. 4th 309

Contaminated Property, Base Year Transfer on Replacement - R&T 69.4, LTA 00/012
Contiguous Tax-Defaulted Property, Combination of Unusable Parcels - V2 R&T 3692
Contractor, Independent, Exclusion, Hand Tool Exemption - R&T 241

Contracts,
- Appraisal, by Assessor - R&T 674
- Appraisal, with BOE, by Assessor - V2-R&T 15624
- Intangible (See Intangibles)
- License to Operate or Construct, Cable TV Intangible Rights - R&T 107.7(d)
- Marketing, Cable TV Intangible Rights - R&T 107.7(d)
- Non-Competition Covenants, Cable TV Intangible Rights - R&T 107.7(d)
- Programming, Cable TV Intangible Rights - R&T 107.7(d)
Contracts (Cont.)
Subscribers, Cable TV Intangible Rights - R&T 107.7(d)
To Construct or Operate, Cable TV Intangible Rights - R&T 107.7(d)
Wildlife Habitat,
General - R&T 423.8
Immune to 150 Acre Requirement - R&T 423.8
Land Valued per R&T 402.1 - R&T 423.8
With BOE, for Other Services, By Assessor - V2-R&T 15624
Construction in Progress,
Church Exemption - CAC XIII-5
Vessels, Exempt - R&T 228
Welfare Exemption – ALO 880.0062
Constructive Annexation,
Boats (See Specialty Restaurants v. L.A. County)
Fixtures - Rule 122.5(c), R&T 105, 107
General - R&T 105, 107, 107.5, Rule 122.5
Constructively Affixed, Attached, Annexed - R&T 107.5
Consultation, Defined, Base Year Transfer - R&T 69.3
Consultants, Contracts for Appraisal Work - R&T 674
Container(s),
Cargo, Exemption from Taxation - R&T 232, (See also Vessels)
Defined - R&T 232
Returnable Soft Drink - R&T 996
Contaminated Property - New Construction Exclusion - R&T 74.7
Contiguous, Defined - V2-Gov 51104
Continuance,
Appeals, Failure to Provide Data under 441(d) - R&T 441(h)
Appeals Hearings, of - R&T 1609 Rule 323
Extension of Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
Continuing Partnerships, CIO Exclusion - R&T 64
Continuing Verification, Disabled Veterans Exemption Eligibility - R&T 279
Contract Audit Program, BOE - V2-Gov 15624
Contract Rent, Possessory Interest,
Defined - Rule 21
General - Rule 21(f)
Contracts,
Apportionment, Sales & use Tax, Local Govt - CAC XIII-29
Appraisal Work for Assessors - R&T 674
Assessor’s, with Consultants - R&T 674
City/County Revenue Apportionment - CAC XIII-29
Defined - R&T 421
Historical Property – (See Historical Property)
LCA, Breaches of - V2-Gov 51250
Wildlife Habitat, Land Subject To, LCA Valuation - R&T 423.7
Contractual Agreements & Obligations (See Fee Simple Absolute)
Contractual Obligations, Additional Tax Rates - V2-R&T 2273-2273.2
Contribution Disclosure,
General - V2-Gov 15626, [HPR 7001-7011]
Return of, under Gov Code 15626 - [HPR 7010]
BOE Board Member - [HPR 7001-7011]
Contribution,
Notice of, BOE Board Member, Disclosure - [HPR 7011]
Return of, under Gov Code 15626 - [HPR 7010]
Control, Definition of - R&T 64(c)
Control Program, Defined - R&T 995.2
Controlled Group, Commonly, Definition of - R&T 64(c)
Controller,
Audit of County Revenue Distribution - R&T 95.6
Certification of Moneys Owed to State - V2-R&T 4651.4, 5100
Declaration of Default to - V2-R&T 4803
Defined - R&T 21, 163.5
Gap Repayment Fund - V1-VEH 10754.11
State,
Actions Available to - V2-Gov 16201
Additional Tax Rates/Audits - V2-R&T 2271, 2271.2, 2274
Controller, State (Cont.)

Allocation of Timber Tax Fund - V1-Timber 38905.1
Approval of Tax-Default Deeds - V2-R&T 3795
Audit of County Revenue Allocations - R&T 95.6
Authorization of Tax Sales - V2-R&T 3694, 3700
Certification of Moneys Owed State - V2-R&T 4651.4, 5100
Cigarette Tax Subvention Rules & Regs - R&T 100.2-.3
Definition - R&T 21, 163.5
Distributes Timber Tax to Counties 30 Nov - R&T 38905.1
Instructions/Advice to Tax Collectors - V2-Gov 30300
Membership on Board of Equalization - CAC XIII-17
Notice of Default Changes/Cancellation - V2-R&T 4803
Notice of Redemption Certificate Changes - V2-R&T 4803
Notice of Timber Value To, by July 15 – V2-Gov 27423
Notice of Cancellation of Redemption Certificate - V2-4803
Notification of Tax Deed Sale - V2-R&T 3691-3691.5
Notification of Tax Rate Errors - V2-R&T 2325.1
Official Acts, Time Extension - R&T 155.3
Powers of - R&T 158
Property Tax Allocation/Apportionment/Audit - R&T 95.6
Property Tax Postponement Program – R&T 20581-20623
Property Tax Revenue Allocations - R&T 97.31
Protection of State's Interest, Tax Liens - V2-Gov 16200
Redemption Certificate Cancellation, Notice to - V2-4803
Reimbursement, Mandated Costs - V2-R&T 2229, 2235, 2237.3
Report of Tax Rates to - V2-R&T 2325-2326
Tax Collecting Procedure Committee - V2-Gov 30302
Tax Collection/Levy Procedures - V2-Gov 30301
Tax Postponement Records - V2-Gov 16181
Tax Rate Statement - V2-Gov 29109
Timber Tax Fund Allocation - V1-Timb Tax 38905.1
Vehicle License Fee Allocation - V1-VEH 11005

Controlling Litigation,
Affect on Timely Appeal Hearing - Rule 309(c)
General - Rule 309

Conversions,
Mobilehome/Manufactured Home to LPT, Market Value Date - R&T 5802
Voluntary, Mobilehome/Manufactured Home to LPT, Market Value Date - R&T 5802
Convention Center, $50,000, Low Valued Possessory Interest Exemption - R&T 155.20
Convention & Cultural Center, $50,000 Low Value Ordinance Exemption - R&T 155.20
Conveyance, of Conservation Easement, Recording of - V2-Civil 815.5

Cooperative Housing,
Eligibility for Homeowners’ Exemption - Rule 135
General - R&T 61, Rule 135, V2-2188.7
Separate Assessment of - V2-R&T 2188.7

Cooperative Housing Corporation, Stock Transfer - R&T 61
Cooperatively Owned Apartments, CIO Exclusion - R&T 62(i)

Copies,
Building Permits, Occupancy Certificates, Building Plans, and Maps - R&T 72
Certified, Insurance Commissioner Separate Account Transfer Application - R&T 487
Records, of, Fee for - R&T 162
Records, of, State-Assessed Property, Fees for - V1-HPR 5083
Roll for Cities Etc. of - R&T 647, 649
Tax Bills, of, Informational - V2-2610.6
True, Defined - Not Defined in PTLG, See Black's Law Dictionary & R&T 480(f)
True, PCOR, Recorder to Provide Assessor with - R&T 480(f)
Corporate Records, Inspection by the Assessor - V2-Corp 1506 (pg 4331)

Corporation,
Affiliated Group – R&T 64(b), Rule 462.180(b)(1), ALO 220.0003
As Applicant, Appeals Board - Rule 317
Bank Tax Law, and - 5th Blue Tab, V1-B&C 23154-26453.5
Change in Ownership/Control Statement - R&T 480.1-480.2
Cooperative Housing Stock Transfer, CIO - R&T 61
Corporation (Cont.)

- Dissolution of, Tax Collection - V1-B&C 11533
- Electrical, Property of - CAC XIII-19
- Foreign, Inspection of Records - V2-Corp 1506 (pg 4331)
- Gas, Assessment - CAC XIII-19
- Income Taxation - CAC XIII-26
- Inspection of Records, by Assessor - V2-Corp 1506
- Insurance, Taxation of - CAC XIII-28
- Merger – R&T 64(b), 62(a)(2); Rule 462.180; ALO 220.0067
- Nonprofit, with Govt Funding, Welfare Exemption - R&T 214.10
- Stock Purchase/Transfer, Change in Ownership - R&T 64
- Taxation of - CAC XIII-27
- Telegraph, Assessment of - CAC XIII-19
- Telephone, does not include One Way Paging Services - R&T 325.3 , PUC 234
- Corrected Deed, Defined - V2-R&T 3708.5
- Corrected Lists - V2-Gov 43067
- Corrections,
  - Base Year Factual & Judgment Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
  - Cancellations & Refunds, General - V2-R&T 4801-5170
  - Clerical Errors on Delinquent Roll - V2-R&T 4834.5
  - Decrease in Unpaid Taxes - V2-R&T 4835
  - Entry on Roll or Delinquent Abstract - V2-R&T 4834.5
  - Errors, Assessee's - V2-R&T 4831.5
  - Errors, Assessee's, BOE - V2-R&T 4876.5
  - Errors, Assessor's- R&T 51.5, 531.2, 532, V2-R&T 4831
  - Errors, Auditor's - V2-R&T 4832
  - Errors, Declines in Value- V2-R&T 4831
  - Errors, State Board's - V2-R&T 4876
  - Errors in Publication of Roll - V2-R&T 4841, 4842
  - Errors on Secured Roll - R&T 51.5, V2-R&T 4831-4845
  - Extension of Time Beyond Statute of Limitations - R&T 532.1
- General - Yellow Tab Section V2
  - Increase in Unpaid Taxes as a Result - V2-R&T 4836, 4836.5
  - Installment Payment of Tax Increase - V2-R&T 4837.5
  - Payment over 4 Year Period - V2-R&T 4837.5
  - Procedures - V2-R&T 4834 Et. Seq.
  - Redemption Certificates, Notice to Controller - V2-R&T 4803
  - Roll (See Roll Corrections; Errors)
  - Roll Lost or Destroyed - V2-R&T 4838
  - Statute of Limitations – (See Statute of Limitations)
  - Taxes Mistakenly on Secured Roll - V2-R&T 4840
  - To Roll, Annual Statement of, by Auditor - R&T 1647-1650
- Correctness,
  - Assessment or Tax, of - CAC XIII-32, Rule 321(a), Evidence Code 664
  - Presumption of - R&T 107.7
  - Tax or Assessment, of - CAC XIII-32, Rule 321(a), Evidence Code 664
- Corridors, Scenic Highway, Open-Space Land - V2-Gov 51205.5
- Cost(s) (See Fees)
  - Actual, for Roll Copies to Other Tax Agencies - R&T 649
  - Collection of, Delinquent Tax Record Prep - V2-R&T 2621.2706
  - Commercial & Industrial private Cost Estimating Services, BOE Approval - R&T 401.5
  - Consolidated Tax Statement, Recovery by Tax Collector - V2-R&T 2611.7
  - Copies of Public Records - R&T 162, [Gov PRA 6256, 6257], (See Fees)
  - Deferred, Cable TV Intangible Rights - R&T 107.7(d)
  - Development, Fees for Property Characteristics - R&T 408.3, 409
  - Entrepreneurial Profit, Special Use Properties - R&T 401.6
  - In Default as of 12:01 July 1 - R&T 3436
  - Less than $20, Counties may Refrain from Collection - R&T 2611.4
  - Mandated,
    - Courts - V2-R&T 2205
    - Fed Gov - V2-R&T 2206
    - Federal/Courts/Initiatives, Additional Tax Rate - V2-R&T 2271
    - State - V2-R&T 2207, 2207.5
    - State, Reimbursement of - V2-R&T 2233
    - Voters - V2-R&T 2206.5

Correctness,
Cost(s) (Cont.)

New Construction Exclusion Claim, for, Disabled Person - R&T 74.3
Penalties, Interest, Refund of - V2-R&T 5106
Personal Property, Failure to Report Accurately - R&T 531.3
Prematurity, Cable TV Intangible Rights - R&T 107.7(d)
Private Railroad Car Valuation at, Less Depreciation – V1-RR Car 11203, 11206 11251-2, 11292-3
Providing Tax Collector Certain Assessor's Information, for - R&T 408(d)
Public Record Copies, for - R&T 162, [Gov PRA 6256, 6257], (See Fees)
Startup, Cable TV Intangible Rights - R&T 107.7(d)
State Mandated (See Local Government)
  Reimbursement for - V2-R&T 2229, 2235, 2237.3
  Reimbursement, Leg. Counsel Determination - V2-R&T 2241, 2244

Cost Approach,
  Cable TV - R&T 107.7
  General - R&T 110, 401, Rule 6
  Private Railroad Car Value - V1-RR Car 11203, 11206 11251-2, 11292-3
Special Use Properties, Entrepreneurial Profit - R&T 401.6

Cost Data,
  Aircraft, BOE Approval of Commercial Cost Services for - R&T 5364
  Commercial & Industrial private Cost Estimating Services, BOE Approval - R&T 401.5
  Cost Less Depreciation, Private Railroad Car Value - V1-RR Car 11203, 11206 11251-2, 11292-3
  Cost of Living - CAC XIII B-8, R&T 51(a)(1)
  Cost Price Computation, Trailer Coach License Fee - V1-VEH 10753.4

Costing Services,
  Aircraft, BOE Approval of - R&T 5364
  Commercial & Industrial Property, BOE Approval of - R&T 401.5
  Cotati-Rohnert Park Unified School District - V2-STATS 1978, Ch. 296
  Cotenancy Change in Ownership Exclusion – R&T 62.3
  Council, Defined - V2-Gov 51104, 51201
  Counsel, Legislative, Mandated Cost Reimbursement Determination - V2-R&T 2241, 2244

Counties/County,
  2nd-58th Class, Local Board Meeting Date - R&T 1604
  10 Largest, BOE Sampling Survey of - R&T 75.60
  200,000, of, Appeals Board Member Qualifications - R&T 1624.05
  200,000, less, Appeals Board Member Qualifications - R&T 1624
  4,000,000, of,
    Appeals Board Meeting Dates - Rule 309
    Assessor's Records, Disclosure - R&T 408.2
    County Boards of Equalization - CAC XIII-16
    Definition - R&T 15, 95, 163.5, V1-DTTA 11902, Rule 301
    Equalization Hearings - R&T 1604, 1606, Rule 309
    Legal Advisor, Defined - Rule 301
    Personal Property Assessment Notice - R&T 621
    Theatrical School - V2-PRC 5140-41.1
  8,000,000, of, in Lieu Payment, Assessment Errors - V2-R&T 4833

Aircraft Tax Revenue Distribution - R&T 5452, 5453
Allocation,
  Electrical Generation Facility - R&T 100.9, 721.5; LTA 03/009
  Railway Companies – R&T 100.11
  Public Utility Electrical Generation Facility – R&T 100.95
Allocation of Admin. Costs Due to New Construction - R&T 75.60-.66
Assessment Levels, Measurement/Adjustment - CAC XIII-18
Change of Class - V2-Gov 28085
Claims Against, Procedure - CAC XI-12
Class Changes - V2-Gov 28085
Classes of - V2-Gov 28022-79
Consolidation of Offices, etc. - V2-Gov 24300-24307
Defined - R&T 15, 95, 163.5, 11902, Rule 301, V2-R&T 2208, Gov 51104, 51201
Eleventh Class, of the, Allocation of Prop Tax Relief Funds - R&T 35
Emergency Medical Service Area Formation - V2-Gov 54916.5
First Class, of the, Appeals Board - R&T 1601, 1605
First Class, of the, Roll Copies to Districts, Deadline - R&T 647
First through Fifty-Eighth Class - V2-Gov 28085
Imposition of Tax for Local Purposes - CAC XIII-24
Lead, Commercial Air Carriers, Filing with – R&T 441(l)
Less than 715,000 People, Prop Characteristics May be Free - 408.3
Counties/County (Cont.)

Levy of Ad Valorem Tax - R&T 93, 97.65, V2-R&T 2237
List of LCA Prop to Secretary of Resource Agency, 31 Oct – V2-Gov 16144
Officers/Employees Supervision - V2-Gov 25303
Payment of Tax by County Warrant - V2-R&T 2511
Planning Commission LCA Easement Report - V2-Gov 51085
Population Estimates - V2-R&T 2227
Property Exempt from Tax - R&T 202
Property Situated in more than one - R&T 865
Property Tax Administration Grant Program - R&T 95.35
Property Tax Administration Program, Extended to 2001-2002 - R&T 95.31
Property Tax Administration Program, BOE to Assist in Evaluation - R&T 95.31
Qualified Acreage Reports, Open-Space Land - V2-Gov 16144, 16154
Rate Adjustment Counties – V1-TYT 38105
Rates of Taxation - V2-R&T 2261-2261.2
Recreation Service Areas, Formation of - V2-STATS 1978 Ch. 381
Refund of Tax Collected for City - V2-R&T 5099
Revenue Apportionment Contracts - CAC XIII-29
Service Areas, Maximum Tax Rate - V2-R&T 2262.2
Service Areas, Recreation, Formation of - V2-STATS 1978, Ch 381
Special Tax Imposition - CAC XIII A-4
State Assistance Payment Computation - R&T 97.5, 97.8 [Suspended]
Tax Collection Procedure, Committee on - V2-Gov 30302
Tax Loss Reserve Fund - V2-R&T 4703
Theatrical Schools & Institutes - V2-Public Resources Code 5140-41.1
Transfer of City Functions to – (See Cities, Transfer of Function)
Use of Property for Agricultural Fairs - R&T 201.2
Vehicle License Fee Distribution – (See Vehicle License Fees)
County Assessment Appeals Board, Number of Persons on - R&T 1621
County Board (See Appeals Board; Board of Supervisors),
Defined - R&T 119, 1601
Deposits to Local Transportation Fund - V2-R&T 2230
Of Equalization – (See Appeals & Appeals Board)
Of Equalization, Counties of 4,000,000 - CAC XIII-16
Official Acts, Time Extension - R&T 155
Supervision of County Officers/Employees - V2-Gov 25303
County Classification - See Footnote to R&T 1603; V2-Gov 28022-79
County Emergency Medical Service Areas, Formation - V2-Gov 54916.5
County Employee Retirement Law, 1937,
Allowances/Deductions - V2-Gov 31452.7
Pensions Etc. Exempt - V2-Gov 31452
County Funds, Tax Loss Reserve Fund,
Creation, Etc - V2-R&T 4703
General - V2-R&T 4703
County Legal Adviser, Defined - Rule 301
County of Los Angeles, TEA formula % - R&T 97.36
County of Santa Clara, Revenue Allocation - R&T 97.41
County of the [number] Class, Defined - V2-Gov 28022-79
County Officer, Collection of Special Assessment by - V2-Gov 51800
County Offices,
Combination of, Authorized - V2-Gov 24300-24307
Consolidation of Budgets - V2-Gov 24305
Consolidation of Buildings - V2-Gov 24307
Failure to Consolidate - V2-Gov 24303
County Property Tax Administration Grant Program - R&T 95.35
County Property Tax Administration Program,
Extended to 2001-2002 - R&T 95.31
BOE to Assist in Evaluation - R&T 95.31
County Property, Exempt - R&T 202
County Recorder,
Actions Taxing Agencies May Require of - R&T 162.5
Copies of Change in Ownership Docs to Assessor - R&T 255.7, 480(f)
Defined - V1-DTTA 11903
Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
County Recorder (Cont.)

Digitized Images, Orange County & San Bernardino - V2-Gov 27279.1
Digitized Instruments In Lieu of Written - V2-Gov 27279.1
Documentary Transfer Tax Definition - V1-DTTA 11903
Documentary Transfer Tax Paid before Recordation - V1-DTTA 1993
Documents to be Recorded - V2-Gov 27279-80
Electronic Instruments In Lieu of Written - V2-GovV 27279.1
Endorse Book & Page on Recorded Documents - V2-Gov 27321
Instruments Affecting Title - V2-Gov 27279
Mining Claim Affidavit of Labor/BLM Maintenance Fee – V2-PRC 3913
Real Property Instruments - V2-Gov 27279
Recordation of Timberland Zoned Parcels - V2-Gov 51117
Required to Give Assessor Copy of Transfers - R&T 255.7, 480(f)

County Service Areas,
Benefit Assessment Vector Control - V2-STATS 1985, Ch. 551
Maximum Tax Rate - V2-R&T 2262.2
County Warrant, Payment of Taxes by - V2-R&T 2511
County Wide Tax Rate, Intercounty Pipeline Rights of Way - R&T 100.01, 401.8

Court Action,
Assessee, by, Property Sold for Unsecured Tax - V2-R&T 2954-2956
Cancel Historical Property Contract, to - V2-Gov 50287
Judicial Review, Seizure/Sale of Prop, Unsecured Tax - V2-R&T 2954-56
Of Appeals Board Decision, within 6 months - R&T 1615
Pending, Affect on Timely Appeal Hearing - Rule 309(c)
Refund Actions while on RxT 4837.5 Installment Plan - V2-R&T 5145.5
Suit for Taxes - R&T 31, V2-3002-3006
Suit for Taxes, Unsecured Roll - V2-R&T 3002-3006
Suits for Value Impairment, Tax-Defaulted Prop - V2-R&T 3441
Timber Tax Erroneous Refund - V1-Timber 38621
Timber Tax Erroneous Refund, Place of Trail - V1-Timber 38622
Trials, Quiet Title Action - V2-R&T 3963
U.S. Government Tax Suits - R&T 31

Court Cases (Gray Tab Section, Back of Vol 1, Indexed by Both Parties), LTA 2015/032

Court Citation, Failure to File Legal Description, Assessors' Map – R&T 457, 459.5
Court Mandated Costs, Additional Tax Rate - V2-R&T 2271
Court Order, Surveying of Land - R&T 458, 459, 459.5
Courts, COS Filed with, at Time of Inventory & Appraisement - R&T 480

Covenants,
Not to Compete, Cable TV Intangible Rights - R&T 107.7(d)
Restrictive and Restrictions - R&T 402.3
Restrictive, Hazardous Waste Facilities - V2-H&S 25202.5

Cranes, etc., Vehicle License Fees - R&T 994

Created,
Defined, Possessory Interest - Rule 21
Possessory Interest-Defined - Rule 21
Creation, Defined, Possessory Interest - Rule 21

Credit,
Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
Claim for, by Mail - V2-R&T 2513
Installments, Redemption - V2-R&T 4336
Overpayment of Timber Tax - R&T 434.6
Starting Redemption Installment Plan - V2-R&T 4337
Taxes Paid to Wrong Property, to Intended Prop - V2-R&T 4911-4916

Credit Act, Farm Federal, of 1971 - R&T 64(b) Pub Law 92-181
Credit Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
Credit Receipt Reporting, Railroad Car Tax - V1-RRCar 11453
Creditors, Notice To, Timber Yield Tax - V1-Timber Tax 38502
Credits on Future Liabilities, Property Tax Refunds – R&T 5103

Crimes, State Mandated Costs, Reimbursement - V2-R&T 2246.2

Creditors, Notice To, Timber Yield Tax - V1-Timber Tax 38502
Credits on Future Liabilities, Property Tax Refunds – R&T 5103

Criminal Liability, Custodian of Records - Gov Code 6200-6201, (not in PTLG)

Crops,
Defined - Rule 133
Exemption of - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Cultivated/Uncultivated Land Assessment - R&T 402
Cultural & Convention Center $50,000 Low Value Ordinance Exemption - R&T 155.20
Damage, Defined - R&T 74.7, 170, V2-Gov 43013
Damaged, Substantially or Destroyed, Defined, Base Year Transfer - R&T 69.3
Damaged or Destroyed Property,
   Base Year Value - R&T 51
   Environmentally Contaminated - R&T 74.7
   General - CAC XIII-15, R&T 120, V2-Gov 43007, 43013
   Substantially, Defined, Base Year Transfer - R&T 69.3
   Waiver of Penalty/Interest - V2-Gov 43005.7
Damaged Roll, Reconstruction of - V2-R&T 4838
Damaged Timber, General - Rule 1023
BOE to Consult Timber Advisory Board – V1-Timber 38204
Timber Advisory Board Consultation – V1-Timber 38204
Damages, if Tenant not Notified of Possessory Interest Tax - R&T 107.6
Dance Productions, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Data,
   Cost, Commercial & Industrial private Cost Estimating Services, BOE Approval - R&T 401.5
   Cost & Value, Aircraft, BOE Approval of Commercial Cost Services for - R&T 5364
   Digitized, In Lieu of Written Instruments, Recorder - V2-Gov 27279.1
   Electronic, In Lieu of Written Instruments, Recorder - V2-Gov 27279.1
   General – (See Information, Market Data)
   Recorders’, Digitized Instruments In Lieu of - V2-Gov 27279.1
Data Altering Previous Assessment, Written Findings, Audits - R&T 469
Date of,
   Apportionment, Defined - V2-R&T 5082
   Change in Ownership – (See Change in Ownership, Date of)
   Change in Ownership - Rule 462.260
   Completion,
      Available for Use, Defined - Rule 463.5(c)(4)
      Functionally used or Occupied - Rule 463.5(c)(6)
      General - R&T 75.12, Rule 463.5
      Incidental to An Offer for a CIO - Rule 463.5(c)(8)
      New Construction, of - R&T 75.12
      Occupied or used, Defined - Rule 463.5(c)(5)
      Occupied with Owner's Consent - Rule 463.5(c)(&)
   Death, as Date of CIO, Parent/Child Transfer, Will/Intestate Succession - R&T 63.1
   Payment, and Fact of, Entry on Unsecured Roll by Tax Collector - V2-R&T 2913
Date Palms - Rule 131
De Luz, Post, Valuation of Possessory Interest - Rule 25
De Luz, Pre, Valuation of Possessory Interest - Rule 26
Dead Bodies,
   Anatomical Gifts, Exemption - R&T 33
   Medical use Exempt - R&T 33
Deadlines,
   Postmark Date of Mail deemed as Date Tax Payment Received - R&T 2512
   Which Fall on Saturdays, Sundays and Holidays - R&T 166, 724, V2-R&T 3351
Dealers' Inventory, Mobilehome - R&T 5815
Death,
   Assessment of Decedent's Estate - R&T 982-982.1
   Beneficiary, of ,Trust, Change in Ownership, Statement Filing w/in 150 Days- R&T 480
Death (Cont.)

Change in Ownership by reason of, COS filing w/in 150 Days - R&T 480
Deceased Veterans, Parent Veterans' Exemption Claim - CAC XIII-3(q)
Decedent's Estate, Assessment - R&T 982, 982.1
Decedent's Successor, Responsible for COS Statement - R&T 482.1
Revocable Transfer on Death Deed – Probate 5600-5696, LTA 16/006
Surviving Spouse of Deceased Vet or Disabled Vet (See Disabled Veterans' Exemption)
Transfer by reason of, COS filing w/in 150 Days - R&T 480
Transfer by reason of, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Veterans (See Disabled Veterans' Exemption)

Debt Collection Services Agreement - V1-Timber 38575
Debt Collectors, Private, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Debt Service - CAC XIII B-8
Debt Service Tax, Water District, Mobilehome Exempt - V2-Water 20200

Debts,

Bonded Indebtedness, Welfare Exemption - R&T 214
Interest/Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Land-Secured, Exempt - CAC XIII-3

Deceased Veterans,

Parent Veterans' Exemption Claim - CAC XIII-3(q)
Surviving Spouse, Deceased/Disabled Vet (See Disabled Vets' Exemption)

Decedent's Estate, Assessment - R&T 982, 982.1
Decedent's Successor, Responsible for COS Statement - R&T 482.1
December, 1998 Freeze, Fruit or Nut-bearing Tree Damage - R&T 211, LTA 99/52
December, 2004, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc – R&T 218(h)
December 1,

Draft Copies of Exemption/Checklists to BOE Due - Rule 101
Filing Deadline, Redevelopment District Boundary Changes - V2-H&S 33674
HOX, Veterans, Disabled Vets, Last Day to File - 273.5, 275-6
Last Day to File HOX/Vets Affidavit/Claim - R&T 273.5, 275-6
Last Day to File, Vets/Disabled Vets', Partial Exempt - R&T 273.5, 276

December 5, Account to Auditor for Money Collected - V2-R&T 2616

December 10,

First Secured Roll Installment Delinquent - R&T 2617, 2704
Interest on Railroad Car Tax Paid after - V1-RRCar 11319
Last Day to,

File Vets/Disabled Vets', Partial Exemption - R&T 273.5, 276
Pay Railroad Car Tax W/Out Penalty – V1-RRCar 11405
Terminate Disabled Vets Exempt - No Legal Authority
Terminate Homeowners' Exemption - Rule 135
Terminate Religious Exemption - No Legal Basis

December 15,

Provide Racehorse Tax Return for Taxpayers - Rule 1045
LCA Proposal Final Filing Date - R&T 430.5 (Changed to October 15)

December 25,

Assessor Provides Mailing List of Racehorse Returns - Rule 1045
Racehorse Tax Return List to Tax Collector - Rule 1045
Tax Collectors Statement of Transactions to Auditor - R&T 2616

December 28, 2004, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc – R&T 218(h)

December 31,

2010, Lead County Duties, Commercial Air Carriers, remain in effect to – R&T 1153.5
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to Certify/Adj Timber Tax Rate, BOE – V1-Timber 38202-3
Last Day to Complete Unitary/Non-unitary Decisions - R&T 744
Last Day to Est. Timber Immediate Harvest Value – V1-TYT 38204
BOE Notice of Decision, Petitions for Correction - R&T 749

Decisions, Finality of, by Appeals Board - Rule 326
Declaration, Non-subversive, on Exemption Statements/Returns - R&T 32

Declaration of Default

Cancellation of - V2-R&T 3444
Controller, to - V2-R&T 4803
General - R&T 614, V2-R&T 3436
Payment Prior to - V2-R&T 3437
Void - V2-R&T 3444

Declaration of Non-subversion - R&T 32
Declaration of Sale, Erroneous - V2-R&T 4991
Declaratory Relief,
  Action by Assessor - R&T 538, V2-R&T 5152
  Attorney's Fees for Failure to File - V2-R&T 5152
  From Illegal/Unconstitutional Tax Collection - V2-R&T 4808
  From BOE Rules/Regs - R&T 538

Declines in Value,
  Annual Notice of, Required - R&T 619
  Annual Notice of, Content - R&T 619
  Annual Notice to Include Factored Base Year Value - R&T 619
  Annual Review Required - R&T 51(e)
  Appeal Filing Date Extension, Board of Supervisors Resolution - R&T 1603(d)
  Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/054
  Decline in Value Roll Corrections, Floating Homes and Manufactured Homes – LTA 11/051

El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 51 fn
  General - CAC XIII-A 2, R&T 51(a)(2)&(c), V2-R&T 4831(b), Rule 461
  Mining Property – R&T 53.5

Decree, Final, Quiet Title Action - V2-R&T 3967-3969

Deed Restrictions/Covenants, Affect on Value - R&T 402.3

Deeds,
  Acceptance of, Open-Space Land - V2-Gov 51083
  Contents, Open-Space Land Easements - V2-Gov 51082
  Corrected, Defined - V2-R&T 3708.5
  Covenants/Restrictions, Affect on Value - R&T 402.3
  Exemption from Taxation - R&T 212
  New Tax Deed after Nonpayment of Tax Deed Sale - V2-R&T 3728.1
  Parity of, Tax-Defaulted Property - V2-R&T 3713
  Presumption that all Named on Deed have Ownership Interest - Rule 462.200(b)
  Purchaser, to, Tax Deed Sale - V2-R&T 3708-3712
  Recordation of - V2-R&T 3708.1
  Restrictions/Covenants, Affect on Value - R&T 402.3
  Revocable Transfer on Death Deed – Probate 5600-5696, LTA 16/006
  Scenic Easement, Modification - R&T 424
  Tax Collection,
    Controller to be Given a Conformed Copy of - V2-R&T 3804.2
    General - R&T 176
    Must Record Sale of Defaulted Property - V2-R&T 3804
    Tax, Voiding of - V2-R&T 3728, 3729
    Taxing Agency, Presumption of Validity - R&T 175, 177

Deering Act, Destruction of Records - 1st Pink Tab, Back of V2


Default,
  Declaration of,
    Cancellation - V2-R&T 3444
    Controller, to - V2-R&T 4803
    General - R&T 614, V2-R&T 3436
    Payment Prior to - V2-R&T 3437
    Void - V2-R&T 3444
  Defendant, of, Quiet Title Action - V2-R&T 3962
  General – (See also Tax-Defaulted Property)
  Impending, Notice of - V2-R&T 3351-3353, 3371
  Impending, Reminder of - V2-R&T 3351, 3371
  Installment Payment, on - V2-STATS 1979, Ch., 27
  Property Tax Payment, of, Declaration of - R&T 614
  Tax (See Tax-Defaulted Property)

Defaulted Property,
  General (See Tax-Defaulted Property)
  Penalties - V2-R&T 4103

Defaulted Taxes, Deferral of, Installments - V2-R&T 4222.5

Defendant,
  Default of, Quiet Title Action - V2-R&T 3962
  Known, Quiet Title Action - V2-R&T 3951
  Unknown, Quiet Title Action - V2-R&T 3952-3955, 3961

Deferral of,
  Defaulted Taxes, Installments - V2-R&T 4222.5
  Taxes, Disaster Relief - R&T 194-195.1

Deferred, Startup or Prematurity Costs, Cable TV Intangible Rights - R&T 107.7(d)
Deficiences,
   Payment of Taxes, in - V2-R&T 2636, 2708

Deficiency Determination,
   Offsets - V1-Timber 38413
   Penalties - V1-Timber 38414, 38415
   Service of - V1-Timber - V1-Timber 38417-19
   Timber Tax – (See Timber Tax)
   Interest Rate, Timber Tax - V1-Timber 38412

Deficient, or Partial Payment, of Delinquent Tax - V2-R&T 2636, 2708

Delegation of,
   Municipal Functions Prohibited - CAC XI-11
   Taxing Power Prohibited - CAC XI-11

Deliberation, in Private, at Conclusion of Appeals Board Hearing - R&T 1605.4, Rule 313(i)(1)

Delinquency,
   Certificate of - V1-Timber Tax 38514
   General – (See also Tax-Defaulted Property)
   Mailing of Unsecured Roll Tax Bill no later than 30 days prior to - V2-R&T 2910.1
   Notice of - V1-RRCar 11451, V2-R&T 2621, 2706
   Penalties, Supplemental Assessment - R&T 75.52, 75.53
   Penalties, Trailer Coach License Fee - V1-VEH 10770
   Publication of - V2-R&T 3371-3385
   Small Sums, Discharge of Accountability of Tax Collector - V2 R&T 2923
   Tax Postponement - V2-Gov 16190-16192
   Tax, Refunds Applied to - V2-R&T 2635.5
   Time of - V2-R&T 2619, 2705.5

Delinquency Penalties/Penalty,
   Cancellation of - V2-R&T 4985.2
   Close of Bus. Day - V2-R&T 2617-19, 2704-05.5, 2821, 2922-22.5
   Supplemental Assessment - R&T 75.52, 75.53
   Trailer Coach License Fee - V1-VEH 10770

Delinquent Abstract, Entry of Corrections on - V2-R&T 4834.5

Delinquent Certificates, Recording of - V2-R&T 2191.3

Delinquent Lists, Publication of - V2-R&T 3371-3385

Delinquent Penalty – (See Delinquency Penalties/Penalty)

Delinquent Personal Prop Tax, Vessel Certification Denied - V2-R&T 3205

Delinquent Roll,
   Destruction of - V2-R&T 4377-4378
   General - V2-R&T 2624, 2626-2634, 2707
   Notation of Redemption - V2-R&T 4109-4109.5
   Notation of Redemption on - V2-R&T 4109

Delinquent Taxes,
   Alternate Collection Procedure - V2-R&T 2851-2862
   Bill Mailed to Wrong Address - V2-R&T 2610.5
   Boat, DMV Withheld Renewal of Cert. - V2-3205
   Cancellation - V2-R&T 4985.2
   Certificate of Delinquency - V1-Timber Tax 38514
   Change in Ownership as Result of - Rule 462.140
   Civil Actions - V2-R&T 3007
   Collection of Costs, Record Prep - V2-R&T 2621, 2706
   Collection of, Personal Property/Fixture on Board Roll - R&T 760
   Correction of Clerical Errors - V2-R&T 4834.5
   Default as of 12:01 July 1 - R&T 3436
   Default on Installment Payment - V2-STATS 1979, Ch. 27
   Deficient or Partial Payment - V2-R&T 2636, 2708
   Delinquent Roll, Destruction of - V2-R&T 4377-4378
   Distribution of Taxes & Assessments - V2-R&T 4658-4658.4
   Fixtures/Personal Property on Board Roll, Collection of - R&T 760
   General – (See also Tax-Defaulted Property)
   In Default as of 12:01 July 1 - R&T 3436
   In Lieu Payment, County of 8,000,000 - V2-R&T 4833
   Informal Assessment Review – V2-R&T 2635.5, 4985.5, 5151
   Installment Payments - V2-R&T 4217
   Jeopardy Determination, Hearing Request - Timber Tax 38435
   Liens on Property - V2-R&T 2191.4-2195
Delinquent Taxes (Cont.)

Los Angeles County Civil Unrest - R&T 171 (1993)
Los Angeles County Civil Unrest - R&T 171 (1993)
Manufactured Home Abatement Program – R&T 5832
Notice of Delinquency - V1-RRCar 11451, V2-2621, 2706
Notice of Impending Default - V2-R&T 3351-3353, 3371
Notice to Creditors - V1-Timber Tax 38502
Penalty,

1st Installment - V2-R&T 2617, 2704
2nd Installment - V2-R&T 2618, 2705
Entry on Roll - V2-R&T 2623
Pending Informal Assessment Review – V2-R&T 2635.5, 4985.5, 5151
Supplemental Assessment - R&T 75.52, 75.53
Trailer Coach License Fee - V1-VEH 10770
Waiver - V2-R&T 2610.5

Personal Property/Fixture on Board Roll, Delinquent Tax Collection - R&T 760
Railroad Car, Jeopardy Assessment - V1-RRCar 11354
Railroad Car, Late Payments - V1-RRCar 11405, 11430
Recording Certificate of Delinquency - V2-R&T 2191.3
Redemption, Notation on Delinquent Roll - V2-4109.4, 4109.5
Reduced payment, Informal Assessment Review – V2-R&T 2635.5, 4985.5, 5151
Refunds Applied to - V2-R&T 2635.5
Remittance by Mail - V2-R&T 2512.5
Roll, Delinquent - V2-R&T 2624, 2626-2634, 2707
Sale of Tax Certificates - R&T 3776, 4501 et seq.
Sale of Tax Certificates, Orange Co - R&T 3776, 4501 et seq.
Seizure and Sale - V2-R&T 2963
Small Sums, Discharge of Accountability of Tax Collector - V2-R&T 2923
Supplemental Assessment, Penalty - R&T 75.52, 75.53
Tax Certificates, Sale of - R&T 3776, 4501 et seq.
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Tax-Deeded/Defaulted Property – (See Tax-Defaulted Prop)
Tax Postponement - V2-Gov 16190-16192
Time of Delinquency - V2-R&T 2619, 2705.5
Trailer Coach - V1-VEH 10769, 10760
Trailer Coach License Fees - V1-VEH 10770
Unsecured Roll - V2-R&T 2922, 2922.5, 2927-2927.5
Unsecured Roll, Mailing No Later Than 30 Days Prior to Delinquent - V2-R&T 2910.1
Vehicle, Operation Without Payment - V1-VEH 10853-4

Delta, Sacramento-San Joaquin, Agricultural Conservation Easement – V2-Gov 51256.3

Demolition,

Associated with New Construction - Rule 463.5(c)(2)
Buildings, of, for Exemption Purposes - R&T 214.2
Buildings, of, Welfare Exemption - R&T 214.2
Hospital Facilities, of - R&T 214.2
Supplemental New Construction, as - R&T 75.10, Rule 463.5


Denial, Improper, Veterans' Exemption Audits - R&T 283
Density,

Classification, Inter-County Pipelines - R&T 401.12
Inter-County Pipelines, Low, High & Transitional. Defined - R&T 401.10
High, Inter-County Pipelines, $20,000 per Mile - R&T 401.10
Low, Inter-County Pipelines, $9,000 per Mile - R&T 401.10
Transitional, Inter-County Pipelines, $12,000 per Mile - R&T 401.10
Department, Defined - R&T 10703

Department of,

Aeronautics, County Aircraft Data for - R&T 5366
Child Support Services, Access to Assessor's Records - R&T 408
Finance,

Annual Review of Statutes, Mandated Costs - V2-R&T 2246
County Property Tax Administration Grant Program - R&T 95.35
Estimate of Mandated Cost Reimbursement - V2-R&T 2242, 2243
Property Tax Admin Fund - R&T 95.31, 4703, 4703.2
Motor Vehicles – (See DMV & Vehicle License Fees)
Social Services, Access to Assessors' Records - R&T 408

Department of Finance v. Commission of State Mandates, Reimbursable State-Mandates - CAC XIII B-6
Deposits,
- General Fund, in, Tax Distribution - V2-R&T 4651.2
- Penalties, of, Failure to File Property Statement - R&T 464
- Public Moneys, Investment by Legislature - CAC XI-11
- Record & Document Fees in County General Fund - R&T 162
- Tax Payments in Bank or County Treasury, of - V2-R&T 2607.1
- Timber Tax, of - V1-Timber 38901, 38903

Depreciation, Functional & Economic Obsolescence - AH 501 pg 61-2 ('82)

Description,
- Land, of - R&T 322-327
- Property, Unsecured Roll, for Light/Water/Irrigation District - R&T 648-649

Designated Wildlife Areas, In Lieu Fees - V2-F&G 1504

Designation, of Tax Rates - V2-Gov 29100

Destroyed,
- Defined - R&T 172.1
- Environmentally Contaminated Property - R&T 74.7
- Lost Roll, or, Reconstruction - V2-R&T 4838
- Substantially Damaged, or, Defined, Base Year Transfer - R&T 69, 69.3

Destroyed Property (See Disaster Relief, Demolition & New Construction)

Destruction of,
- Assessment Appeals Applications - V2-Gov 25105.5
- Documents by Assessor, Time Limits - R&T 465
- Improvements, not Owner's Fault - V2-Gov 43007
- Mobilehome, Disaster Relief from VEH License Fee - R&T 172-.1
- Records & Documents - R&T 465
- Records, by Tax Agencies - 1st Pink Tab, Back of V2
- Rolls - V2-R&T 4377
- BOE Records - V2-STATS 1915 Ch.. 59
- Unsecured Roll, after 5 Years - V2-R&T 2928, 2928.1
- Unsecured Roll, Presumption of Payment - V2-R&T 2928.1

Destruction, or Removal, of Tax-Defaulted Property - V2-R&T 3441

Detachment Proceedings, Annexation Without, Refunds - V2-R&T 5096.1

Determination,
- Deficiency, Timber Tax, Rate of Interest - V1-Timber 38412
- Jeopardy, Hearing Request - V1-Timber Tax 38345
- Jeopardy, Late Payment Interest - V1-Timber 38432

Determination Notice, Failure to File Return, Timber Tax - V1-Timber 38425

Determination of Market Value, Vehicle License Fees - V1-VEH 10753.2

Development Board, Transit - R&T 201.1

Development Cost, Fees for Property Characteristics - R&T 408.3, 409, ALO 850.0024

Diamond Bar, City of - V2-STATS 1990, Ch. 59

Digital Signature – Civil Code 1633.2, Government 16.5

Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1

Dimensions, Exterior, Scale Floor plan Drawing - R&T 72

Diplomatic Property, Cancellation of Certain Taxes - V2-STATS 1980, Ch. 937

Direct Levies, 2/3rds Vote Req. for Benefit Assessments/Special Tax - Prop 218

Disabled, Severely and Permanently (Prop 110) - R&T 63.1, 74.3

Disabled Persons (See Handicapped Persons),
- 2nd Base Year Transfer Exclusion Allowed - R&T 69.5(b)(7)
- Accessibility Exclusion - R&T 74.3, 74.6
- Base Year Transfer - R&T 69.5
- Base Year Transfer Exclusion Following Age 55 Exclusion - R&T 69.5(b)(7)
- Certification of Disability, Prop 110 - R&T 69.5(f), 74.3
- Effective Date of Prop 110 - R&T 69.5(f), 74.3(g)
- New Construction Exclusion - R&T 74.3, 74.6
- New Construction Exclusion, Claim Costs - R&T 74.3(f)
- Physician's Certificate for New Construction - R&T 74.3(c)
- Proof of Disability, Prop 110 - R&T 69.5(f)
- Rescission of Claim - R&T 69.5(i)
- Severely, Defined - R&T 69.5(i), 74.3(b)
- Severely and Permanently (Prop 110) - R&T 63.1, 74.3

Disabled Veterans' Exemption (See Veterans' Exemption; Veterans),
- $150,000 Maximum - R&T 205.5
- Annual Notice, Change in Eligibility Mailing of BOE -261-GNT – R&T 278
- Board to Monitor Claims – R&T 205.6
Disabled Veterans' Exemption (Cont.)
Confined to Hospital or Care Facility - R&T 205.5(b)(2), 279
Death of Veteran While on Active Duty - CAC XIII-4 (ACA 49, 1992)
December 10, is Last Day to Terminate - No Legal Basis
Delayed Disability Rating - R&T 276.1
Dwellings Damaged in Governor Declared Disaster, Continuation of – R&T 279
Exemption Status, Delay Disability Ratings – R&T 276.1
Effective Dates - R&T 279
Eligibility Re-determination - R&T 279.5
Eligibility, Spouse - CAC XIII-3, 4, R&T 205.5
Eligibility, Spouse, Vet Died on Act Duty - CAC XIII-4 (ACA 49, '92)
Eligibility Verification, Continuing - R&T 279
Error, Escape Assessment - R&T 279.5
Escape Assessment Due to Error - R&T 279.5
Filing Period Change to Jan 1 to Feb 15 - R&T 273, 273.5
Filing Period, (Extension to 90 days) – R&T 276.2
Filing Requirements – R&T 75.21, 276.1, 276.2, 277, 408
Homes - CAC XIII-4, 205.5
Household Income – ALO 350.009, LTA 11/017, 12/023, 13/027, 14/019, 15/021 See LTA Index for complete list
Incorrectly allowed - R&T 279.5
Incorrectly allowed, Escapes - R&T 279.5
Ineligible Property - R&T 279.5
Language Revision – R&T 4985, 276
Mobilehomes Owned by - V1-VEH 10788
Notice of Exemption, Mailing - R&T 278
Notice of Requirements/Penalty/Duty - R&T 278
Notice of Requirements/Penalty/Duty - R&T 278
Occupancy Requirements, Surviving Unmarried Spouse – R&T 279(a)
Ongoing Eligibility Verification - R&T 279
Partial Exemption - R&T 276, Rule 464
Property Acquired After Lien Date - R&T 276.2
Property Return with Affidavit - R&T 277
Property Transferred After Lien Date - R&T 276.3
Refunds – LTA 15/020
Residence/Homes - CAC XIII-4, R&T 205.5
Residences, Board Monitor Claims and Homeowners; Claim, statewide basis – R&T 205.6
Roll Corrections – R&T 4831.1
Supplemental Assessments - R&T 75.21
USDVA, Effective Date – 276.1
Disabled Veterans, Mobilehomes Owned by - V1-VEH 10788
Disabled Ward Change in Ownership Exclusion – R&T 62(n)
Disaster Relief (See Calamity; Emergencies),
Additional Tax Rates - V2-R&T 2274
Declared by Governor, as - CAC XIII A-2(e), (f); R&T 170(a)(1)
Defined, Base Year Transfer - R&T 69.3(b)
Reconstruction of Roll Lost/Destroyed by - V2-R&T 4838
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
1995 Storms/Floods - R&T 196.91-196.93,17207, 24374.5
2003 San Diego Cedar Fires (Increase Time Period From 3 to 5 Years) – R&T 69
2004 Wildfire – R&T 218(g)
2004/5 Floods, etc. – R&T 218(h)
2006 Floods, etc – R&T 218(i)
2006 Wildfires – R&T 218(j)
2010 Humboldt County Earthquake, Retain Homeowners' Exemption – R&T 195.164, 195.165, 195.166, 218.2
2010 Imperial County Earthquake, Retain Homeowners' Exemption – R&T 195.170, 195.171, & 195.172
Acquisition of Replacement Property within 3 Years - R&T 69
Assessment or Reassessment - CAC XIII-15, R&T 170, 181-191
Assessor may enroll as Supplemental assessment - R&T 170(i)
Base Year Transfer (Increase Time Period from 3 to 5 years) – R&T 69
Base Year Transfer within 5 Years - R&T 69, 69.3
Base Year Transfer within 3 Years, Board of Supervisors Resolution - CAC XIII A (2)(e), R&T 69, 69.3, ACA 41
Base Year Value of Damaged/Destroyed Property - R&T 51
Bill Installment Deferral, Secured Roll - R&T 194-195.1
Calamity or Misfortune Defined – ALO 360.0030
Disaster Relief (Cont.)

Calamity or Misfortune Without Fault of Owner - R&T 170(a), ALO 360.0019
Certification, Allocation, Remittance, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.6
Certification of Reduction, Jan '93 Storms - R&T 196.61-.63
Declared by Governor, as - CAC XIII A-2(e), (f)
Disabled Veterans' Exemption, Continuation of (Damaged Dwellings in Governor Declared Disaster) – R&T 279
Earthquake & Fire - R&T 197-198.1
General - R&T 69, 51(b)
Grapevines and Trees, Damaged by Fires or Strong Winds (Restart Four Year Exemption Period) – R&T 211
Homeowners' Exemption – LTAs 05/073, 06/049, 11/004, R&T 218
Homeowners' Exemption Retention in Rebuilding (Damages from Wildfires in 2007 and 2008) - R&T 218
Inter-County Transfer, Base Year Value, by Resolution - R&T 69.3
Los Angeles County Civil Unrest, Delinquent Tax - R&T 171 (1993)
Mobilehome,
   General - R&T 172, 172.1
   Property Tax - R&T 172, 172.1
   VEH License Fee - R&T 172, 172.1
Napa Co. 9/30/00 Earthquake, Reduction in Taxes - R&T 195.86-8
Northridge Earthquake - R&T 69
Ownership – ALO 360.0032
Reductions effective for entire month in which Calamity Occurs - R&T 170(e)(2)
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Replacement Property - R&T 69
Riverside County 2006 Fire Damage – R&T 218, 195.111 to 195.112
Riverside County 2007 Freeze Damage to Homes – R&T 63.1
San Mateo County, Bruno Explosion and Fire, Homeowners' Exemption – R&T 195.176, 195.177, 195.178, 218.6
Supplemental Assessment - R&T 170(i)
Supplemental Enrollment of Reductions - R&T 170(i)
Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Time Period, to File Application – R&T 170
Without Fault of Owner - R&T 170(a)

Disc (Disclosure or Discovery)
Discharge of Accountability, Tax Collector, Delinquent Tax, Small Sums - V2 R&T 2923
Disclosure,
Contribution,
   General - V2-Gov 15626, [HPR 7001-7011]
   Return of, under Govt. Code 15626 - [HPR 7010]
   BOE Board Member - V1-Intro, [HPR 7001-7011]
   BOE Board Member Govt. Code 15626 - [HPR 7001-7011]
Financial Interests, of - R&T 672
Records, of, Requirements - R&T 408, 408.1
Requirements for Disclosure of Records - R&T 408, 408.2
Discontinuance, Appeals Board - R&T 1626
Disease, Grape
   Grapevine Phylloxera - R&T 53
   Pierce's, Grapevines Destroyed by - R&T 53
   Wine grape, Special District - Food & Ag 6002 et seq. (not in PTLG)
Dis-incorporation, of Land under LCA - V2-Gov 51235
Disks, Computer, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 04/047
Disqualification, Appeals Board Member - R&T 1624.4
Dissolved Partnerships, CIO Exclusion - R&T 64
Displays, Aerospace Museum Display Exemption - R&T 217.1, LTA 04/047
Dissolution, of Corporation, Tax Collection - V1-B&C 11533
Distribution of,
   Delinquent Taxes/Assessments - V2-R&T 4658-4658.4
   Proceeds, Tax Defaulted Sales - V2-R&T 4671-4, 4704
   Tax Sale, Priorities - V2-R&T 2192.2
   Taxes (See Taxes)
   Taxes (6th Yellow Tab Section of V2)
Distribution Systems, Water, Assessment - V2-R&T 2189.6
District Attorney, Defined - R&T 163.5, V2-R&T 4802
Districts,
   Boundary Creation/Change - V2-Gov 54900-54903
   Community Service - V2-STATS 1978 Ch. 728
   Defined - R&T 95(m), V2-R&T 2131, Gov 50077
   Formation, Revenue Allocation Computation - R&T 99

70
Districts (Cont.)

Formed to Take over County Service Area, Tax Rate - V2-R&T 2262.2
Harbor, Maximum Tax Rates - V2-R&T 2263.4
Irrigation,
   Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
   Acquisition of Secured Roll Copy - R&T 647, 649
   Land Leased to State, Parks/Recreation - V2-STATS 1969 Ch. 1046
   Unsecured Roll Acquisition - R&T 648, 649
Irrigation/Light/Water, Acquisition of Roll Copy - R&T 647, 649
Light/Water/Irrigation, Copies of Unsecured Roll - R&T 648-649
Lighting,
   Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
   Acquisition of Secured Roll Copy - R&T 647, 649
   Acquisition of Unsecured Roll Copy - R&T 648, 649
Located in more than one County - V2-R&T 2131-2134
Located in more than one Jurisdiction - Yellow Tab Section, V2
Memorial, Special Districts do not include - R&T 97.32
Metropolitan Water, Tax Reliance Reduction Report - R&T 97.6
Multiple Counties, in - 1st Yellow Tab, V2, R&T 2131-2134
Municipal Water - V2-STATS 1979 Ch. 111
Redevelopment, Boundary Changes, Filing Deadline - V2-H&S 33674
Revenue,
   Allocation - R&T 95.5
   Assessment of Land in Multiple - R&T 606
   Boundary Change Fees Charged to local Govt by BOE - V2-Gov 54902.5
   Definition - R&T 122
   General (See Revenue Districts)
   Refund of Tax Collected by County - V2-R&T 5099
   Taxing Agency Election to Become - V2-Gov 54902.2
   Taxes Collected by County, Refund of - V2-R&T 5099
Road, Apportionment of Funds - V2-S&H 1650-1654
Sanitary, Boundary Changes - V2-Gov 54904
Sanitation, Ventura Regional - R&T 99.5
School – (See Schools, & School Districts)
School Facilities, to Provide BOE with TRA Data - Ed 15301 (not in PTLG)
Special,
   Allocation of COS Revenue - R&T 75.71
   Allocation of New Construction Revenue - R&T 75.71
   Cities to Share Additional Tax Rate - V2-R&T 2280.1
   Defined - R&T 95(m), V2-2215-6, Gov 43073
   Definition - R&T 95(m)
   Jurisdictional Changes - R&T 99.1, 99.2
   Maximum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-.2
   Memorial District not included - R&T 97.32
   Minimum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
   Multiple Counties, in - V-2 R&T 2131-2134, 1st Yellow Tab V2
   Non-enterprise, Property Tax Relief - V2-Gov 16111.5
   Population Estimates - V2-R&T 2228
   Reduction in Allocation - R&T 98.6
   Refund of Tax Collected by County - V2-R&T 5099
   Revenue Allocation Due to COS - R&T 75.71
   Revenue Allocation Reductions - R&T 98.6
   State Assistance Payments - R&T 98.7 [suspended]
   State Assistance Program Payment Increase - R&T 98.7 [suspended]
   Subventions, Special Supplemental - V2-Gov 16110-16113
   Tax Imposition - CAC XIII A-4
   Tax Payments by City to - V2-Gov 43073
   Wine grape Pest & Disease - Food & Agriculture 6200
   Subsidiary, Merged with Cities, Revenue Allocation - R&T 96.15
Ventura County Flood Control - V2-STATS 1978, Ch. 1085
Water,
   Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
   Formed by March 1, 1980, Assessment - V2-STATS 1980, Ch. 450
   Mobilehome not Subject to Debt Service Tax - V2-Water 20200
   Secured Roll, Acquisition of Copy by - R&T 647, 649
   Unsecured Roll Property Description - R&T 648, 649
Districts in Multiple Counties (V2-R&T 2131-2134; 1st Yellow Tab, V2)

Ditches,
- Assessment of - CAC XIII-19, R&T 984
- Water, Assessment - R&T 984

Diving, Boats & Vessels used for, 15% or less of Operating Time - R&T 227
-Division of Aeronautics, CA Dept of Transportation, Info - R&T 5366

DMV,
- Director to Employ and Fix Salaries - V1-VEH 10952
- Enforcement of Vehicle Code Provisions - V1-VEH 10951, 11003
- Gap Repayment Fund - V1-VEH 10754.11
- License Fee as .65% of Vehicle/Trailer Coach Market Value - V1-VEH 10752.1
- License Fee Determination - V1-VEH 10752, 10752.1
- Mobilehome Information Exchanges with Other Agencies - R&T 5842
- Photo of License Obtainable by BOE to Enforce R&T Code - V2-Gov 15618.5
- Report of Vessel Registrations to Assessor - V2-VEH Code 9869
- Report to Auditor,
  - Every Six months - V1-VEH 11003.1
  - Trailer Coach Situs Addresses - V1-VEH 11003.1
  - Trailer Coaches W/Paid VEH License Fees - V1-VEH 11003.1
- BOE May Obtain Copy of Licensee Photo to Enforce R&T Code - V2-Gov 15618.5
- Vehicle Market Value Determination - V1-VEH 10753, 10753.2
- Vessel Certification Withheld, Delinquent Unsecured Tax - V2-3205
- Vessel Registration Report to Assessor - V2-VEH 9869

Doctors' Lawful Compensation, Hospital Exemption - R&T 214.7

Document Fees,
- Collection by Auditor - R&T 162
- General - R&T 162

Documentary Transfer Tax,
- Act - 3rd Blue Tab, V1, V1-DTTA 11901-11934
- Bankruptcy/Receivership Exempt - V1-DTTA 11923
- Collection - V1-DTTA 11931
- Death Transfers, Tax not Applicable - V1-DTTA 11930
- Debt Instruments Exempt - V1-DTTA 11921
- Exemption of Govt Agencies - V1-DTTA 11922
- Exemption of US. Government - V1-DTTA 11922
- Foreclosure Instrument Exclusion - V1-DTTA 11926
- Gift, Inter Vivos, Tax not Applicable - V1-DTTA 11930
- Imposition of Board of Supervisors - V1-DTTA 11911
- Imposition of - V1-DTTA 11901-11934
- Inter Vivos Gift, Tax not Applicable - V1-DTTA 11930
- Location Listing on Doc. - V1-DTTA 11932
- Marriage Dissolution Exemption - V1-DTTA 11927
- Mobilehome Transfers - V1-DTTA 11913
- Access to Assessor Records by City Finance Dept. – R&T 408.4
- Mobilehomes - V1-DTTA 11913
- Parcel Number Required - V1-DTTA 11911.1
- Partnership Interest Exemption - V1-DTTA 11925
- Payment of - V1-DTTA 11912
- Recordation Subject to Payment - Vol 1-DTTA 11933
- Refunds - V1-DTTA 11934
- Reorganization Instruments Exempt - V1-DTTA 11923
- S.E.C Orders/Conveyances Exempt - V1-DTTA 11924
- Separate Document – R&T 11932, 11933
- Tax Due - V1-DTTA 11932
- Transfer, by Death, Tax not Applicable - V1-DTTA 11930
- Transfer, Inter Vivos Gift, Tax not Applicable - V1-DTTA 11930

Documentary Transfer Tax Act - 3rd Blue Tab, V1, V1-DTTA 11901-11934

Documented Vessel (See Vessels: Boats),
- 7 or more Persons for Hire - R&T 227
- 15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227 (c)
- Affidavit Filing Date Shift to Feb 15 - R&T 275.5
- Affidavit Late Filing Deadline for 80% reduction, Aug 1 - R&T 275.5
- Assessment - R&T 227, 1138-1141
- Defined - R&T 130
- Dive, Tour or Whale Watching Purposes, used for, 15% - R&T 227
- Exemption - R&T 254, 275.5
**Documented Vessel (Cont.)**

Last Day to File for R&T 227 Assessment - R&T 275.5  
Non-documented - R&T 1141  
Notice of Assessment Mailed by August 1 - R&T 275.5  
Occasional Use, Commercial Sports Fishing Boats, 15% - R&T 227  
Outside of State - R&T 1138  
Undocumented - R&T 1141

Documents,  
Change in Ownership - R&T 255.7, 480(f)  
Destruction of - R&T 465  
Fees - R&T 162  
Filing by Mail - R&T 166  
Electronically Imaged Document, Destruction of Original Forms – R&T 465  
Recorder Required to Provide Copy of Transfers - R&T 255.7, 480(f)  
Recorder to Provide Copies to Assessor - R&T 255.7, 480(f)  
Sale of, by BOE - V2-Gov 15622  
Time Limit for Destruction by Assessor - R&T 465  
To be Recorded - V2-Gov 27279-80

Dolly: Logging, Pole, Pipe, Auxiliary or Tow, Exempt - R&T 225
Domestic Life Insurance Companies,  
Separate Accounts - R&T 441.1, 480.7, 487  
Separate Account Transfers - R&T 480.7, 487
Domestic Partners, Registered, Exclusion – R&T 62(p)  
Domicile, Defined - R&T 5720.6  
Dormitory, Mobilehome Definition - V2-H&S 18008  
Double Assessments - V2-R&T 4990, 4998  
Double Taxation, Prohibition of - R&T 102
Douglas Fir - Rule 1021
Drawing, Defined - R&T 217  
Drawing, Scale Floor plan, Copy for Assessor - R&T 72  
Drink Containers, Returnable, Assessment - R&T 996
DTTA (Documentary Transfer Tax Act, Blue Tab Section of V1)
Due Date,  
Property Tax Postponement - V2-Gov 16190-16192  
Unsecured Roll Tax - V2-R&T 2901
Duplicate Appeal Applications, Clerk may Reject - R&T 1603.5
Duplicate Filing,  
Appeal Applications, Amendments not Duplicate Filings - R&T 1603.5  
Appeal Applications, Clerk may Reject - R&T 1603.5  
Property Statements - R&T 443.1  
Veterans’ Exemption Affidavit - R&T 252
Duplicate Property Statement, Return to Taxpayer if Requested - R&T 443.1  
Durable, Defined for Possessory Interests - R&T 107(a)(2)
Duties,  
Notice of, Disabled Veterans Exemption - R&T 278  
Powers of,  
Assessor, the – (See Assessor)  
Members of State Board of Equalization - CAC XIII-17  
State Board of Equalization, the - V2-Gov 15606-06.1
BOE Secretary, of - V2-Gov 15604, 15605
Dwelling,  
Defined - R&T 218  
Residential, Sale of, Property Tax Postponement - V2-Gov 16210-16214  
Single Family, Assessment - CAC XIII-9, R&T 167, 401.4
Unit, Defined - V2-H&S 18003.3

**E**

Earthquake(s),  
1990 - 92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9  
Fire, and, Disaster Relief - R&T 197-198.1  
Homeowners Exemption, in Oct., Nov., Dec., 2003 - R&T 214(e)  
Northridge, Disaster Relief - R&T 69

73
Earthquake(s) (Cont.)
Napa Co. 9/30/00, Reduction in Taxes - R&T 195.86
Earthquake Hazard Mitigation, Supplemental Assessment Exclusion - R&T 74.5
Earthquake Seismic Rehabilitation - R&T 74.5, LTA 99/060
Earthquake Seismic Safety Improvements Exclusion - R&T 74.5, LTA 99/060
Easement Agreement, Open-Space Contract - V2-Gov 51255
Easements,
   Agricultural Conservation,
   Enforceable Restriction - R&T 422.5
   General - R&T 421.5, 422.5 PRC 10200-10277
   Sacramento-San Joaquin Delta – V2-Gov 51256.3
Change in Ownership – AOL 20.0165
Conservation, Trail and Scenic, Assessment of - R&T 402.1, V2-CIV 815.1
Conservation, Trail and Scenic, Defined - R&T 402.1, V2-CIV 815.1
Enforceable Restrictions – (See Enforceable Restrictions)
Greenway – R&T 402.1
Open-Space Land – (See LCA Easements)
Scenic, Deed Modification - R&T 424
Economic Obsolescence (See AH 501)
Economic Rent,
   Cable TV - R&T 107.7, [Gov 53066]
   General - Rule 8(d), Clayton v. LA County
   Possessory Interest, Defined - Rule 21
Economic Revitalization Manufacturing
   Equipment - V2-R&T 5108, LTA 99/61
   Property, Redevelopment Agency Rebate - V2-R&T 5108, LTA 99/61
Economic Unit (See Appraisal Unit),
   Escape Assessment Per 469 Audit Opens Review of - R&T 1605(e)
   Fixtures, Machinery & Equipment - Rule 461(d)
   General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
   Inter-County Pipelines, Appeals of - R&T 401.8
   Pipelines, Appeals of - R&T 401.8
   Portion under Appeal - Rule 324(b)
   Timber - Rule 41, 53
Education,
   Assistance from Taxpayers' Advocate - R&T 5908
   Exemption of Buildings used for Higher - CAC XIII-3, 5
   Mandatory for Appeals Board Members - R&T 1624.05
   Revenue Allocation & Distribution - V2-ED 41203.1, 41023.3, 41204.4
   Educational and Experience Requirements, Assessor's - V2-Gov Code 24002.5, R&T 670 & 673
   Educational Assistance, from Taxpayers' Advocate - R&T 5908
   Educational Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
   Educational Institutions, of Collegiate Grade - R&T 203
   Educational Purpose, Included in Charitable Purposes - R&T 214
   Educational Radio Stations, Exempt - R&T 215.5
   Educational Revenue Augmentation Fund (ERAF) - CC XIII-B 6
   Educational Television Programming, Exempt - R&T 215.5
   Educational Television Stations, Defined - R&T 225.5
   Effective Date, Rules and Regulations – Gov 11343.4, LTA 13/006
   Efficiency Unit, Mobilehome Definition - V2-H&S 18008
   EIR (See Environmental Impact Report)
   Elderly Persons, Tax Assistance/Postponement – (See Aged Persons, Tax Postponement)
El Dorado Palm Springs, Ltd. v. Board of Supervisors,
   Application for Reduction of BYV Not Required - R&T 80 fn, 1603 fn
   Decline in Value - R&T 51 Fn.
   Incorrect Entries, Time for Correction - V2-R&T 4831 fn
ELEC - Elections Code, V2 Other Codes Provisions Tab
   Electronic Media, Filing of Property Statement - R&T 441(k); LTA 03/024
   Electronic Payment Option - V2-R&T 2512
   Electronic Storage Media, Computer, Program Assessment - R&T 995-995.2, Rule 152, LTA 99/039
Elections,
   Establish Maximum Tax Rates - V2-R&T 2265
   Limits of Additional Tax Rates - V2-R&T 2277, 2285-2289
   Limits of Maximum Tax Rates - V2-R&T 2285-2289
   Polling Places Exempt from Taxes - R&T 213.5
   State Board of Equalization Members, of - CAC XIII-17
Elections (Cont.)

Taxing Agency, to Become Revenue District - V2-Gov 54902.2


Electric Facilities, Open-Space Land - V2-Gov 51238

Electrical Corporation, Assessment - CAC XIII-19

Electrical Generation Facility, County Allocation, General – R&T 100.9, 721.5; LTA 03/009

Public Utility – R&T 100.95

Electricity, Solar Generation - R&T 995-995.2, Rule 152, LTA 99/39

Electronic Fund Transfer, General - V2-R&T 2503.1-2505

Medium of Payment - V2-R&T 2505

Electronic Retention, of Roll Info - R&T 109.6

Eligibility,

Appeals Board - R&T 1624, 1624.05

Become Appeals Board Member, to - R&T 1624

Certificate of, Tax Postponement - V2-R&T 2505, 2515

Continuing Verification, Disabled Veterans Exemption - R&T 279

Mobilehome Vehicle License Fee - V1-VEH 10760

Re-determination, Disabled Veterans Exemption - R&T 279.5

Eligible Dwelling Unit, Defined - R&T 62

Emergencies (See Disaster Relief),

Additional Tax Rates - V2-R&T 2274, 2275

Appropriations for Govt Entities, Adjustment- CAC XIII B-3

Defined - R&T 98.6

Emergency Medical Services, Formation of County Service Areas - V2-Gov 54916.5

Emergency Shelters, R&T 2229, STATS 1987, Ch 1469, 1988, Ch 77

Eminent Domain,

Base Year Transfer (Prop 3) - R&T 68, Rule 462.500, ALO 200.0346, Olive Lane Industrial Park LLC v. San Diego County (2014) 227 Cal.App.4th 1480 (LTA 15/32); LTA 16/008

Filing Requirements for Base Year Value Transfer – LTA 16/008

Historical Property Acquired by - V2-Gov 50289

Open-Space Land - V2-Gov 51290-95

Open-Space Land Easements - V2-Gov 51095

Replacement Property - CAC XIII A-2(d), R&T 68, Rule 462.500, ALO 200.0367

Timberland Open-Space Land - V2-Gov 51150-51155

Employee Benefit Plans,

Defined - R&T 66

Exclusion from Change in Ownership - R&T 66

Employee, Board Member - V2-Gov 15605.5

Employee Evaluation, Not to be Based on Value Enrolled Or Taxes Collected - R&T 5907

Employee Owned Hand Tool

Exemption, Defined - R&T 241

First $50,000 Exempt - R&T 241

Employee Retirement Law, 1937, County, Exemptions - V2-Gov 31452-3145.2

Employee Retirement System, Public - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908, LTA 2014/032

Employer Withheld Earnings – VI-RR Car 11453, VI-TYT 38503.5

Employment Development Dept, Tax Agency Consolidation - R&T 38

Enclaves, Federal,

Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn

Mobilehomes on - LTA 81/54

Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Constitution, Humble, Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co. 23 Mar '64 USCC, 10 USC 2667 (e), LTA 77/110, 81/54

Energy Systems, Active Solar - R&T 73 (sunset 1 Jan 06), LTA 04/051, 05/056

Endangered Species, Wildlife Habitat Contract - R&T 423.8

Endorsements, of Book & Page on Recorded Instruments - V2-Gov 27321

Enforceable Restrictions/Enforceably Restricted,

Conservation Easement - V2-Civ 815.7

Defined - R&T 110, 402.1-3, 422, 439, Carlson v. AAB

Full Cash Value - R&T 402.1, 110 ("construction" footnote)

Hazardous Waste - R&T 402.1-3, V2-H&S 25202.2, 25229

Historical Property - R&T 439

Land, Appeals Board - R&T 1630

Land, on - R&T 402.1-402.3

LCA Proposal Final Filing Date - R&T 430.5
Enforceable Restrictions/Enforceably Restricted (Cont.)

LCA land under Agricultural Conservation Easement - R&T 422.5
Open-Space Land,
  Defined - R&T 422
  Easements - V2-Gov 51096
  Enforcement - V2-Gov 16147
Valuations - R&T 423.3, 426, 430.5, ALO 620.0016
Property, Section 8, Valuation of - R&T 52
Timberland - V2-Gov 51118

Enforcement,
Out-of-state Tax Liabilities, of - R&T 30
Property Tax Postponement - V2-Gov 16200-16202
U.S. Government Tax Liability - R&T 30
Vehicle License Fee Provisions - V1-VEH 10951, 11003

Enforcement Actions, Timberland - V2-Gov 51116

Engravings, Defined - R&T 217

Enrolled Assessment, Written Request for Supporting Information - R&T 408(e)(2)
Enrollment, Property Pending An Exemption Claim - R&T 272

Entities, Public,
  Liability for Tax/Penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
  Liens Acquired by - V2-Gov 53938-53939
Entrepreneurial Profit, Special Use Properties - R&T 401.6
Entrepreneurial Services/Profit - R&T 401.6, Rule 6(b)
Entry of Payment, Unsecured Roll, by Tax Collector - V2-R&T 2913
Entry of Penalty on Roll - R&T 505, Rule 261

Entry on Roll,
  Assessments made Pursuant to R&T 501 through 532.2 - R&T 533
  Delinquent Tax, Penalty - V2-R&T 2623
  Escapes Following Audits - R&T 533

Environmental Impact Report, Timberland Exemption - V2-Gov 51119
Environmentally Contaminated Property, Transfer of Base Year Value - R&T 69.4
Environmentally Contaminated Property Exclusion - R&T 74.7

Equal or Lesser Value,
  Defined, BYT - R&T 69.3(b)
  Replacement Dwelling - R&T 69.5(a)(1), (g)(5)

Equalization (See BOE; Appeals; Appeals Board)
Annual, by BOE, of State-Assessed Property - R&T 721
Appeals Hearings to be Held within 2 Years - 1604, 1606, Rule 309
Application for - R&T 80, 81, 2050, Rule 308.6
Board of - (See Appeals; Appeals Board; County Board)
  Cities - V2-Gov 43065, 43066
  County Appeals Board, by - R&T 1601-1721, Rule 301-326
  Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)
  General - Yellow Tab, Part 3, V1
  Hearing, BOE, Quorum Defined/Required - V1-HPR 5072
  Hearings, 4th Monday of Each month - R&T 1604, 1605, Rule 309
  Overcoming Presumption of Value after 2 Years - Rule 309(c)
  Outside Regular Period, Notice of Assessment and Review - R&T 1605
  Regular Period - R&T 1604
  BOE - Yellow Tab, Part 3, V1, R&T 1815-2125
State-Assessed Property where City Makes Assessments, of - R&T 1901-03
State Board, by - R&T 1815-2125, Rule 371-404
State Board of Equalization (See BOE)

Equipment,
Appraisal Unit with Machinery & Fixtures - Rule 461(d), ALO 170.0039.005
Assessor's, to be Provided by Board of Sups or BOE - R&T 1251-6
Exemption, Hand Tools, Employee Owned, 1st $50,000 - R&T 241
Hand-Held Power Tools, Hand Tool Exemption - R&T 241
Hand Tools, Employee Owned, 1st $50,000 Exempt - R&T 241
Leased,
  Assessment Situs - CAC XIII-14, R&T 1019, Rule 204, 205,
  Primary Place of Business, Single Assessment - R&T 623
  Single Assessment of - R&T 623
  Situs of - R&T 623, 1019, Rule 204, 205, CAC XIII-14
Manufacturing, Economic Revitalization - V2-R&T 5108, LTA 99/061
Possessory Interest In - R&T 107, 201.5
Equipment (Cont.)

- Power Tools, Hand-held, Hand Tool Exemption - R&T 241
- Rubber-Tired - R&T 994
- Single Assessment of - R&T 623
- Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
- Steel-Wheeled - R&T 994
- Track-Laying - R&T 994
- Water Conservation, New Construction Exclusion - R&T 73.5 (SCA 4 '93)

Equity, Property Tax, Commission on - Senate Resolution #42, 1991

Equivalent, Cash,
- Consideration Paid, of, Value Presumption - Rule 2
- Conversion to - Rule 4
- Equivalent of New, Substantial, New Construction - Rule 463 (b)(3), LTA 79/024

Erroneous Declaration of;
- Power of Sale - V2-R&T 4992
- Tax De-Faulted Property - V2-R&T 4991
- Erroneous Re-Declaration, of Tax Default - V2-R&T 4839.1

Erroneous Refund, Timber Tax,
- Interest Relief - V1 - TYT 38624
- Trail Held in Sacramento County - V1-Timber 38622

Erroneous Tax Payments, to State, by Local Government - R&T 34

Errors, and Omissions
- General - R&T 51.5, 531, 531.2, 532, 866, V2-R&T 4831, Rule 461(b)
- In Determination of Value - R&T 51.5, V2-R&T 4831(b)

Errors,
- Assessee's, Correction of - V2-R&T 4831.5
- Assessee's, Correction of, BOE - V2-R&T 4876.5
- Assessment, in Lieu Payment, County of 8,000,000 - V2-R&T 4833
- Assessor's, Cancellation of Penalties, Etc - V2-R&T 4985
- Assessor's Judgment and Clerical - R&T 51.5, V2-R&T 4831, LTA 91/53
- Assessor's Judgment, affect on Appeal Filing period - R&T 1603, 1605(b), LTA 95/036
- Auditor Correction of - V2-R&T 4832
- Clerical, & Statute of Limitations - R&T 51.5, V2-R&T 4831, LTA 91/053
- Clerical, on Delinquent Roll, Correction - V2-R&T 4834.5
- Correction of by Auditor - V2-R&T 4832
- Declines in Value, Correction w/in 1 Year of Roll Delivery - R&T 51(a)(2) &e, V2-R&T 4831(b) LTA 95/054
- Determination of Additional Tax Rates - V2-R&T 2276, 2325.1
- Due to Auditor's Cancellation of Penalties - V2-R&T 4985
- In Fact - R&T 51.5, Rule 461(b), V2-R&T 4831, LTA 91/53, 95/054
- In Fact, Declines in Value - Rule 461(b), V2-R&T 4831, LTA 95/054
- In Owner's Name, Validity of Assessment - R&T 613
- In Publication of the Roll, Correction of - V2-R&T 4841-2
- Judgment,
  - 12 month Appeal Period - R&T 1603(c), 1605(b), LTA 91/053, 95/036
  - Appeal outside Normal Period - R&T 1603, 1605(b), LTA 91/053, 95/036
  - Assessor /Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/053, 95/036
  - Declines in Value - V2-R&T 4831, LTA 95/054
  - General - R&T 51.5, 1603, 1605(b), V2-R&T 4831(b), LTA 91/053, 95/036
- On Secured Roll, Correction of - R&T 51.5, Rule 461, V2-R&T 4831(b), 4840 (See Roll Corrections)
- Or Omissions in Determining 1971-73 Tax Rates - V2-R&T 2267
- Or Omissions, in Determination of Value - R&T 51.5, 531, 531.2, Rule 416, V2-R&T 4831(b), LTA 95/054
- Property Deeded to State - V2-R&T 4992
- Railroad Car Tax, Time Limit for Correction -V1-RR Car 11426
- State Board, Correction of - V2-R&T 4876
- Tax Collector's, Cancellation of Penalties, Etc - V2-R&T 4985
- Tax Rate, Notification by State Controller - V2-R&T 2325.1
- Tax-Defaulted Property - V2-R&T 3438

Escape, Proposed Notice of - R&T 531.8

Escape Assessments (See Roll Correction; Statute of Limitations),
- 4 Year Installment Payment Plan, if Bill over $500 - V2-R&T 4837.5
- 4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
- 4 Year Statute of Limitations - R&T 51.5(b), 532, 866(BOE ), V2-4831(a)
- 8 Year Statute of Limitations - R&T 75.11(d), 532
- 75% Penalty Application of - R&T 503
- Alpha Index - R&T 505, 532, 615
- Appeals, Burden of Proof - R&T 167
Escape Assessments (Cont.)

Audits - R&T 533
BIX Incorrectly allowed - R&T 531.5
Bills over $500, Payment over 4 Years - V2-R&T 4837.5
Burden of Proof upon Appeal - R&T 167
Change in Ownership Statute of Limitations - R&T 75.11 532
COS Filing Tolls Statute of Limitations - R&T 75.11, 532
Complaints About Escaped Property, by Taxpayer - R&T 1362
Declaratory Relief for Unconstitutional Rules - R&T 538
Declines in Value - V2-R&T 4831(b), LTA 95/054
Disabled Veterans Exemption in Error - R&T 279.5
Due to Inaccurate Property Statement Info - R&T 531.4
Entry on Roll - R&T 864
Economic Unit Review if Escaped per §469 Audit - R&T 1605(e)
Escape Per §469 Audit Opens Review of Economic Unit - R&T 1605(e)
Exemption Incorrectly allowed - R&T 531.1
Extension of Time for, 90 Days, Notice of Proposed Escape - R&T 532.1
General - R&T 531-538, 4831-45
HOX Incorrectly allowed - R&T 531.6
Inaccurate Statements on Bus Prop Report - R&T 531.4
Installment Payments over 4 Years, if Bill over $500 - V2-R&T 4837.5
Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Liens - R&T 867
Low Value Exemption - R&T 531.9
Mandatory Audit (Significant Number of Audits) – ALOs 390.0055, 580.0009
Offset Billing - R&T 533
Penalty, 75%, Application of - R&T 503
Penal, Entry on Roll - R&T 505, Rule 261
Payment over 4 Years if Bill over $500 - V2-R&T 4837.5
Proposed, Notice of - R&T 531.8
Proration of - R&T 531.2(b)
Railroad Car Tax - V1-RR Car 11315, 11317, 11318
Escape Assessments. Refund Actions during §4837.5 Installment Plan - V2-R&T 5145.5
Roll Corrections – (See Roll Corrections)
Review of Economic Unit if Escaped Per §469 Audit- R&T 1605(e)
BOE, by - R&T 758
Statute of Limitations,
4 Year - R&T 51.5(b), 532, 866(BOE ), V2-R&T 4831(a)
8 Year - R&T 75.11(d), 532
General - R&T 51.5, 531.2, 532, 866
Change in Ownership - R&T 75.11, 532
Indefinite Until COS/PCOR filed - R&T 75.11, 532
PCOR, Late Filing – ALO 390.0089
Tolled until COS/PCORs filed - R&T 75.11 532
Supplemental Assessment not Classed as - R&T 75.13
Taxpayers' Advocate to make Recommendations - R&T 5905
Transfer of BOE Prop to Evade Tax - R&T 863
Under-assessed Property, 8 Year Statute of Limitations - R&T 75.11(d)(2), 532
Escaped Property,
Complaints about, by Taxpayer - R&T 1362
Due to Inaccurate Property Statement Info - R&T 531.4
Escrow, Space in Mobilehome Park Held in, 36-month Change in Ownership Exclusion - R&T 62.2, LTA 99/75
Escheated Property - V2-R&T 4986.6
Estate for Years, Change in Ownership - Rule 462.060(b)
Estates, Decedent's, Assessment of - R&T 982-982.1
Estates, Timeshare – (See Timeshare Estates)
Estimated Assessment, Railroad Car Tax - V1-RR Car 11312
Estimated Term of Possession, PI, Renewal/Sublease/Assignment not CIO - R&T 61, 62
Estimates, Mandated Cost Reimbursement, Dept of Finance - V2-R&T 2242, 2243
Estimates of,
County Population - V2-R&T 2227
Population - V2-R&T 2227-2228.1
Redemption Amount, Tax-Defaulted Property - V2-R&T 4105.1
Value,
<table>
<thead>
<tr>
<th>Topic</th>
<th>Relevant Legal References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimates of Value (Cont.)</td>
<td>Appeals, Written Statements of Value, for Fee, Restrictions on - R&amp;T 80.1; V2-B&amp;P 11319</td>
</tr>
<tr>
<td></td>
<td>Failure to Provide Information - R&amp;T 501</td>
</tr>
<tr>
<td></td>
<td>Local Jurisdictions, for - V2-Gov 27421</td>
</tr>
<tr>
<td></td>
<td>Unknown or Absent Owner - R&amp;T 460</td>
</tr>
<tr>
<td>Etchings, Defined</td>
<td>R&amp;T 217</td>
</tr>
<tr>
<td>Evaluation, Employee, Not to be Based on Value Enrolled Or Taxes Collected</td>
<td>R&amp;T 5907</td>
</tr>
<tr>
<td>Evasion, of Tax on Personal Prop, by Concealment/Removal</td>
<td>R&amp;T 502-504</td>
</tr>
<tr>
<td>Evidence</td>
<td>Appeal Hearings - See Footnotes to R&amp;T 1610.8, Rule 313, <em>Emil Shubat v. Sutter County</em>, LTA 93/75</td>
</tr>
<tr>
<td></td>
<td>Applicant's Value Opinion on Appeal App not Binding at Hearing - R&amp;T 1610.8</td>
</tr>
<tr>
<td></td>
<td>Assessments of other Properties not to be Considered at Appeals Hearings - Footnote to R&amp;T 1610.8 (Evidence)</td>
</tr>
<tr>
<td></td>
<td><em>Texaco v. LA County</em></td>
</tr>
<tr>
<td></td>
<td>Comparable Sale Content, Appeals Board, Rule 4 must be Strictly Followed - <em>Main &amp; Van Karman Associates v. Orange County</em>, LTA 94/41, Rule 4</td>
</tr>
<tr>
<td></td>
<td>Subpoenas by Appeals Board - R&amp;T 1609.4</td>
</tr>
<tr>
<td>Evidentiary Hearings, BOE Reassessment Petitions</td>
<td>Rule 913</td>
</tr>
<tr>
<td>Examination Waiver, Assessment Appeals</td>
<td>R&amp;T 1608</td>
</tr>
<tr>
<td>Examples of</td>
<td>Fixture Classification - Rule 122.5(e)</td>
</tr>
<tr>
<td></td>
<td>Improvement Classification - Rule 124</td>
</tr>
<tr>
<td></td>
<td>Land Classification - Rule 124</td>
</tr>
<tr>
<td>Excess Proceeds, Seizure &amp; Sale of Prop for Unsecured Tax</td>
<td>V2-R&amp;T 2961</td>
</tr>
<tr>
<td>Excess Property Tax</td>
<td>V2-R&amp;T 2611.5</td>
</tr>
<tr>
<td>Excess Revenue</td>
<td>Local Govt, Return of - CAC XIII B-2</td>
</tr>
<tr>
<td></td>
<td>Revision of Tax Rate by Local Government - CAC XIII B-2</td>
</tr>
<tr>
<td>Excess Sales Tax, Defined</td>
<td>R&amp;T 100.2</td>
</tr>
<tr>
<td>Exchange of Information,</td>
<td>$100,000 Roll Value Minimum - R&amp;T 1606</td>
</tr>
<tr>
<td></td>
<td>10 Day Reply Time Before Hearing - R&amp;T 1606(c)</td>
</tr>
<tr>
<td></td>
<td>30 Day Minimum Notice - R&amp;T 1606(a)</td>
</tr>
<tr>
<td></td>
<td>Appeal - R&amp;T 80-81, 1606, <em>B of A vs. County of Fresno</em>, Rule 305.1</td>
</tr>
<tr>
<td></td>
<td>Incomplete Compliance - Rule 309(c)</td>
</tr>
<tr>
<td></td>
<td>Initiation by Assessor or Applicant - R&amp;T 1606, <em>B of A vs. County of Fresno</em></td>
</tr>
<tr>
<td></td>
<td>Other Agencies, with, re: Mobilehomes - R&amp;T 5842</td>
</tr>
<tr>
<td>Exclusions,</td>
<td>$50,000, Fairground Possessory Interest Low Value Exemption - R&amp;T 155.20</td>
</tr>
<tr>
<td></td>
<td>Accessibility Exclusion for Disabled Persons - R&amp;T 74.6</td>
</tr>
<tr>
<td></td>
<td>Automatic Builders' Exclusion – ALO 610.0004.005</td>
</tr>
<tr>
<td></td>
<td>Base Year Transfer Cutoff Date, Extended Indefinitely - R&amp;T 69.5</td>
</tr>
<tr>
<td></td>
<td>Possessory Interest, $50,000 Low Value Exemption - R&amp;T 155.20</td>
</tr>
<tr>
<td></td>
<td>Change in Ownership (See Change in Ownership, Exclusions),</td>
</tr>
<tr>
<td></td>
<td>After Expiration of Filing Period, Age 55 and Over – R&amp;T 6935(f)(2)</td>
</tr>
<tr>
<td></td>
<td>Base Year Transfer Cutoff Date, Extended Indefinitely - R&amp;T 69.5</td>
</tr>
<tr>
<td></td>
<td>Base Year Transfer, Over 55 Years in Age and Disabled (Property Held in Trust) - R&amp;T 69.5</td>
</tr>
<tr>
<td></td>
<td>Commercial versus Residential Use - R&amp;T 69.5(g)(3)&amp;(4)</td>
</tr>
<tr>
<td></td>
<td>Cooperatively Owned Apartments - R&amp;T 62(i)</td>
</tr>
<tr>
<td></td>
<td>Cotenant Exclusion – R&amp;T 62.3, LTA 13/021</td>
</tr>
<tr>
<td></td>
<td>Disabled Persons, 2nd use of - R&amp;T 69.5(b)(7)</td>
</tr>
<tr>
<td></td>
<td>General Provisions - R&amp;T 61-69.5, Rule 462.240 et al</td>
</tr>
<tr>
<td></td>
<td>Grandparent/Grandchild - LTA 97/32 (<em>See Grandchild/Grandparent</em>)</td>
</tr>
<tr>
<td></td>
<td>Grandparent/Grandchild: Prop 193 - R&amp;T 63.1; LTA 97/032, 98/023, 06/025</td>
</tr>
<tr>
<td></td>
<td>Grandparent/Grandchild Transfers - R&amp;T 63.1, LTA 97/032, LTA 98/023, 06/025</td>
</tr>
<tr>
<td></td>
<td>Housing Cooperatives - R&amp;T 62(i)</td>
</tr>
<tr>
<td></td>
<td>Joint Tenancies - Rule 462.040(b)</td>
</tr>
<tr>
<td></td>
<td>Legal Entities - Rule 462.180(b), (d)</td>
</tr>
<tr>
<td></td>
<td>Mobilehome Park Transfers - R&amp;T 62, 62.1, 62.2, LTA 99/075, 02/010</td>
</tr>
<tr>
<td></td>
<td>Parent/Child Transfers - R&amp;T 63.1, LTA 00/005, 03/018 (<em>See Parent/Child</em>)</td>
</tr>
<tr>
<td></td>
<td>Parent/Child, $ 1,000,000 Limitation - R&amp;T 63.1(a)(2)</td>
</tr>
<tr>
<td></td>
<td>Parent/Child, Modify Step Transaction (<em>See Grandparent/Grandchild</em>) – R&amp;T 63.1</td>
</tr>
<tr>
<td></td>
<td>Parent/Child Exclusion, Add Trustee of a Trust – R&amp;T 63.1</td>
</tr>
<tr>
<td></td>
<td>Parent/Child Exclusion, Allowed in cooperative housing corporations – R&amp;T 63.1</td>
</tr>
<tr>
<td></td>
<td>Prospective Relief if Filing Period has Expired - R&amp;T 63 (e)(C)(2)</td>
</tr>
<tr>
<td></td>
<td>Registered Domestic Partners – R&amp;T 62(p)</td>
</tr>
<tr>
<td></td>
<td>Replacement Property - R&amp;T 68, Rule 462.500</td>
</tr>
</tbody>
</table>
Exclusions, Change in Ownership (Cont.)

Tenancies in Common - Rule 462.020(b)
Trusts - Rule 462.160(b),(d)
Environmentally Contaminated Property - R&T 74.7
Fairgrounds, Possessory Interest, $50,000 Low Value Exemption - R&T 155.20
Grandparent/Grandchild – (See Grandparent/Grandchild), LTAs 97/032, 06/025
Grandparent/Grandchild Transfers - R&T 63.1, LTAs 97/032, 06/025
New Construction – (See New Construction Exclusions)
Parent/Child Transfers - R&T 63.1, LTAs 00/005, 03/018 (See Parent/Child)
Parent/Child Transfer, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)

Exclusive, Defined for Possessory Interests - R&T 107(a)(3)
Exclusive Use, Possessory Interest, Defined - Rule 21
Excusable Delay, Filing Change in Ownership Statement (COS) - R&T 483
Executive Officer, Defined - R&T 95
Executive Order, Defined - V2-R&T 2209
Executor, Assessment to - R&T 612
Exempt Land,
Assessment of Improvements - R&T 609
Improvements on - R&T 609

Exempt Property,
Defined - V2-R&T 5081
General - CAC XIII-3, III B-8, R&T 201-286, Rules 131-136
PI on Secured Roll not a Lien - V2-R&T 2190
Report of Lease or Other Usage within 60 Days - R&T 480.5
Sold to Ineligible Transferee – R&T 75.23

Exemption,
$5,000, Low Valued Property - R&T 155.20
$5,000, not Applicable to R&T S2 Property - R&T 155.20
$50,000, Employee Owned Hand Tools - R&T 241
$50,000, Fairground Possessory Interest Low Value Ordinance - R&T 155.20
$50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
$50,000 PI, Temporary/Transitory Use, Convention/Cultural Center - R&T 155.20
1 December Last Day to File Claim/Affidavit for Selected Exemptions - R&T 273.5, 275-6
Affidavit, Destruction of - R&T 465
Affidavit Filing Deadlines - R&T 254.5, 255, 259.11, 259.12, 259.13
Affidavit/Statement Filing 1st Time & Thereafter, Welfare - R&T 254.5
Agricultural Fair Exhibits (See Agricultural Fair Exhibit)

Aircraft,
Being Repaired - R&T 220, LTA 02/002
In state for Repair - R&T 220, LTA 02/002
Owned by a Government/Foreign Govt. - R&T 5331, 5332
Owned by the United States - R&T 5331

Anatomical Gifts/Body Parts - R&T 33

Animals - R&T 224
Appeals Board has no Jurisdiction to Grant or Deny - Rule 302(c)
Art Gallery Displays - R&T 217
August 1, Last Day to File Historical Aircraft Exemption Claim for Partial Exemption - R&T 276.5
Blind Vendor's Stock in Trade - R&T 216
Blood and Blood Tests, Etc., from Taxation - R&T 33
Blood and Human Body Parts - R&T 33
Bonded Indebtedness Included - R&T 214
Bonds, from Taxation - CAC XIII-3, R&T 208, 212
Bonds, Local Govt, from Income Tax - CAC XIII-26
Builder's Inventory, from Supplemental Assessment - R&T 75.12
Buildings under Construction - CAC XIII-5
Buildings used for Higher Education - CAC XIII-3, 5
Buildings used for Religious Purposes - CAC XIII-3, 4, 5
Business Inventory - R&T 129, 219, 531.5, Rule 133 (See Nursery Stock)
Business Inventory - Illegal Goods Exclusion - R&T 129
Business Money Kept on Hand, from Tax - R&T 212
California Academy of Sciences - CAC XIII-4, R&T 203.5
California Pollution Control Financing Agency - V2-H&S 44556
California School of Mechanical Arts - CAC XIII-4, R&T 203.5
California State University – (See Cal State University)
Exemption (Cont.)

Cancellation of Taxes - R&T 75.12, V2-R&T 5081-5091
Cargo Containers - R&T 202
Cash on Hand, Business - R&T 212
Cemetery,
  Affidavit - R&T 256.5
  Affidavit Contents - R&T 256.5
  Annual Notice - R&T 256.6
  Exemption from Special Assessment - CAC XIII-3
  Filing of Affidavit - R&T 254
  General - CAC XIII-3, R&T 204
  Late Claims - R&T 270
  Notice of Eligibility - R&T 256.6
  Pre-1900 - R&T 256.6
  Property Acquired after Lien Date - R&T 271
  Scope of - Rule 132, (See Cemetery)

Certain Buildings under Construction - CAC XIII-5
Charitable Organizations - CAC XIII-4, -5
Church,
  & Religious Property, Acquired after Lien Date - R&T 271
    Annual Affidavit Contents - R&T 256, 257
    Annual Affidavit Filing - R&T 254, 255-257
    Annual Notice from Assessor - R&T 257.1
    Buildings under Construction - CAC XIII-5
    Claims - R&T 256-257.1
    Eligibility - CAC XIII-4
    Filing Deadline - R&T 255
    General - CAC XIII-3, -4, -5 R&T 206-207, 256-257, 270-1
    Late Claims - R&T 270
    Lease or Rental of Property - R&T 206.2
    Leased parking Lots - R&T 206.1
    Leased Personal Property - R&T 207.1
    Notice of Eligibility - R&T 257.1
    Parking Areas - R&T 206.1
    Penalty for Failure to Notify of Incorrect - R&T 257
    Tax Reduction Benefit to Organization - R&T 206.2

City Property - R&T 202
Claims Pending, Enrollment of Prop. Subject To - R&T 272
Claims,
  Failure to File - CAC XIII-6
  Late - R&T 270-279.5
  Procedure - R&T 251-261
Supplemental Assessment Refunds & Cancellations - R&T 75.12

Cogswell Polytechnical College - CAC XIII-4, R&T 203.5
College,
  Affidavit Contents - R&T 258
  Annual Affidavit - R&T 254
  Buildings, Land, & Equipment - CAC XIII-3, -5
  Exemption (Exclusive Use) – ALO 250.0005
  Exemption, Student Book Store – ALO 250.0022
  Late Claims - R&T 270
  Property Acquisition after Lien Date - R&T 271
  Student Bookstore Personal Property - R&T 203.1
Supplemental Assessment, Exclusive Non-Profit College Use – ALO 790.0078

Community College - CAC XIII-3, R&T 202, 202.6, 270
Convention/Cultural Center, $50,000 Low Value Ordinance - R&T 155.20
Conveyance, State to Nonprofit Corporation - V1-DTTA 11929
Conveyance, to State - V1-DTTA 11928
County Property - R&T 202
Crops - CAC XIII-3, R&T 202, 223, (See Nursery Stock)
Crops, Nursery Stock - R&T 202, 223, 129, 219, 531.5, Rule 133(e), AH 567
Cultural/Convention Centers $50,000 Low Value Ordinance - R&T 155.20
Debentures - R&T 212
Debts Secured by Land - CAC XIII-3
Deeds - R&T 212
Deeds of Trust - R&T 212
Exemption (Cont.)

Deeds, from Taxation - R&T 212
Demolition of Buildings, for Purposes of - R&T 214.2
Disabled Person Accessibility Exclusion - R&T 74.6
Disabled Veteran (See Disabled Veteran Exemption)
Disabled Veterans' Exemption, Household Income – ALO 350.0009
Disabled Veterans' Exemption Residences, Board Monitor Claims; R&T 205.6
Disabled Veterans' Exemption (Military Warriors Support Foundation) – LTA 13/022, ALO 350.0013
Disabled Veterans' Exemption Status, Delay Disability Ratings – R&T 276.1

Document Transfer Tax, from,
  Bankruptcy/Receivership - V1-DTTA 11923
  Marriage Dissolution - V1-DTTA 11927
  Partnership Interests - V1-DTTA 11925

Educational Purpose Included in Charitable Purpose - R&T 214
Educational Radio Stations - R&T 215.5
Educational Television Programming - R&T 215.5
Employee Owned Hand Tools, 1st $50,000 - R&T 241
Escape Assessment, Low Value Exemption - R&T 531.9
Escape Property, Incorrect Exemption – R&T 531.1
Fair Exhibit,
  Affidavit - R&T 254, 259
  Exhibit Definition - R&T 213
  Late Claims - R&T 270
  Property Acquired after Lien Date - R&T 271
Fairground Possessory Interest Low Value Ordinance - R&T 155.20

Federal Property from Property Tax (Supremacy Clause US Constitution), McCulloch v. Maryland (1819), LTA 76/12, 77/110 & 78/3, (See Federal Enclave)
Federal Property used to Protect Migratory Birds - R&T 254.2
Filing of Claim for Reimbursement, by Auditor - V2-R&T 2229
Filing Periods (See specific exemption in question)
Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
Financial Statement Filing 1st Time & Thereafter - R&T 254.5
Fire Protection Vehicles, from License Fee - V1-VEH 10781

Foals - R&T 5741
Foreclosure Instruments from Document Transfer Tax - V1-DTTA 11926
Forms, Prescribed by BOE - Rule 101
Forms, BOE Assessed Property - Rule 101
Fruit & Nut Trees, General Provisions - CAC XIII-3, R&T 211, Rule 131
Fruit, and Nut Trees, and Vines (See Exemption, Trees & Vines)
Fruit, Grapevines Planted to Replace vines Less than 15 Years Old, Phyloxera - R&T 53
Fruit, Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Govt. Entities, from Documentary Transfer Tax - V1-DTTA 11922
Govt. Entities from outside CA not Exempt - CAC XIII-11, III B-8(d)
Govt. Property - CAC XIII-3, -11, III B-8(d), R&T 202,
Govt. Vehicles, US, from VEH License Fees - V1-VEH 10781-82
Hand Tools, Employee Owned, 1st $50,000 - R&T 241
Handicapped Persons - CAC XIII-8, -5, R&T 214
Historical Aircraft, August 1 Last Day to File for Partial Exemption - R&T 276.5
Homeowners' (See Homeowners' Exemption)
  Hospital - CAC XIII-4, -5, (See Hospital)
  Household Furnishings - R&T 224, Rule 134
  Human Body Parts and Blood - R&T 33
  Huntington Library & Art Gallery - CAC XIII-4, R&T 203.5
Immature Forest Trees - CAC XIII-3
Incidental Nonprofit Users, Documentation of – R&T 214
Income Tax, from, Nonprofit College - CAC XIII-26
  Incorrectly allowed - R&T 531.1, 531.1
  Incorrectly allowed Disabled Veterans - R&T 279.5
Indebtedness, Bonded, Included in Welfare Exemption R&T 214
Instruments Securing Debt from Doc. Transfer Tax - V1-DTTA 11921
Intangible Assets & Rights - R&T 107.7, 995, 997, 998, V2-B&C 23154, LTA 91/73, 92/07, 93/75, 94/04,
  Roehm v. Orange County, Stanislaus County v. App Board, Emil Shubat v. Sutter County,
Land-Secured Debts - CAC XIII-3
Leased Property, to Government - R&T 202
Legislative Analyst Review/Report on - V2-R&T 2229
Exemption (Cont.)

Libraries – (See Libraries)

Limitations - V2-R&T 2229

Limited Liability Company, Inclusion of Governmental Entities – R&T 214, 214.8, P.T. Rule 136

Local Govt. Property - CAC XIII-3, -11, III B-8(d)

Low-Income Housing, Leases of - R&T 236, 237

Low or Moderate Income Housing - R&T 214, 237, LTA 99/76

Low Value, of $5000 or Less - R&T 75.55, 155.20

Low Value Exemption, Escape Assessment - R&T 531.9

Low Valued Property,

$5000 - R&T 155.20

$50,000 Possessory Interest - R&T 155.20

General - CAC XIII-7, R&T 155.20

Not Applicable to §52 Property - R&T 155.20

Mail Filing Solicitation Restrictions – V2-B&P 17533.6, 17537.8, 17537.9

Mail Solicitation, Filing Service Restrictions - V2-B&P 17533.6, 17537.8, 17537.9

Military Housing (Definition for P.I. Exemption) - R&T 107.4

Military Personnel - CAC XIII-3

Mobilehome, from Vehicle License Fees - V1-VEH 10784-5

Mortgages - R&T 212

Museum (See Museum Exemption)

Natural Lands – R&T 214.02

New Classes of, to not Extend more than 5 Yrs/75% of Value - V2-R&T 2229, STATS 87/88

Nonprofit Corporation Receiving Govt Funding - R&T 214.10

Notes - R&T 212

Notice of Mailing, Disabled Veterans - R&T 278

Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(c(e), AH 567

Partial,

Disabled Veterans - R&T 75.21(c)(4), 276, Rule 464

Historical Aircraft - R&T 276.5

Veterans/Disabled Veterans - R&T 75.21(c)(4), 273.5, 276, Rule 464

Pending Claims, Enrollment of Property - R&T 272

Personal Effects - R&T 224, Rule 134

Personal Property, Trailers & Semi-trailers - R&T 225

Personal Property, with Low Value - R&T 155.20

Peds - R&T 224, Rule 134

Plants, Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(c(e), AH 567

Polling Places - R&T 213.5

Possessory Interest, Military Housing (Definition for Exemption) - R&T 107.4

Possessory Interest, Nonprofit Entity operating state parks, (Agent of the state) – R&T 201.7, LTA 13/010, PRC 5080.42

Possessory Interest, Temporary/Transitory Use, Convention/Cultural Center - R&T 155.20

Possessory Interest, $50,000 - R&T 155.20

Possessory Interest, Fairground, Low Value Ordinance - R&T 155.20

Post-secondary Education, Buildings used for - CAC XIII-3, -5

Property Acquired After Lien Date (organization not existing on lien date) – R&T 271.5

Property in Transit - Rule 203

Property used for Charitable Purpose - CAC XIII-4, -5

Property with Full Value of No more than $2000 - R&T 155.20

Public Property - CAC XIII-3

Public Schools - See Schools, Public, & School Exemption

Radio Stations, Educational - R&T 215.5

Redevelopment Plans Dedicated to Certain use - R&T 214.13

Reimbursement by State for Revenue Loss - V2-R&T 2229

Religious (See Church Exemption),

Affidavit - R&T 257

Annual Notice from Assessor - R&T 257.1

General - R&T 207

Property Acquired after Lien Date - R&T 271

Report of Lease or Other Usage within 60 Days - R&T 480.5

Report of Tax Base Reduction - V2-STATS 1971 Ch. 1762

Revenue Loss, Sales/Use Tax/ Reimbursement - V2-R&T 2230

Rummage Sale Storage Area Charitable Organization Museum Support - R&T 214.14(d)

Sale Storage Area, Rummage, Charitable Organization Museum Support - R&T 214.14(d)

Sales & use Tax, Reimbursement for - V2-R&T 2230

BOE to Prescribe Forms and Procedures - R&T 251
Exemption (Cont.)

Schools – (See School Exemption)

School, Charter (usage qualifies for exemption) – ALO 690.0004

Securities - R&T 212

Seed Potatoes - R&T 234

Seedlings, Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567

Separate Assessment, from, Condominiums, Request for - V2-R&T 2188.3-.6

Shares of Capitol Stock - R&T 212

Solvency Credit - R&T 212

State-Owned Property - CAC XIII-3

Storage Area, Rummage, Charitable Org. Museum Support - R&T 214.14(d)

Student Bookstore Personal Property - R&T 203.1

Supplement Assessments, Cancellation & Refund - R&T 75.12

Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9

Taxes Due if Claim not Properly Filed - V2-R&T 4987, 5081-5091

Tax-Defaulted Welfare Exempt Prop, Min Sale Price & Appraisal Fee - R&T 3698.5

Timber - CAC XIII-3

Totally Disabled Veteran - CAC XIII-4

Trees, Freeze Damage to Newly Planted (Restart Four-Year Exemption) – R&T 211

Tree & Vine,

General - CAC XIII-3, R&T 211, 223, Rule 131

Grapevines Replacing vines Less than 15 Years Old, Phylloxera - R&T 53

Nursery Stock - R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567

Personal Property for Subsequent Planting - R&T 223

Tribal Housing - R&T 237, 259.13, 270

U.S. Government Vehicles from VEH License Fees - V1-VEH 10781-82

U.S. Government, Documentary Transfer Tax - V1-DTTA 11922

Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603

University of California,

Bookstores - R&T 202.2

Student Govt used Property - R&T 202.2

Student Organization Prop - R&T 202.7

Valid Applications, Enrollment by Assessor - R&T 272

Vendors, Blind, Stock in Trade - R&T 216

Vendor/Tax Rep Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9

Vessels – (See Vessel Exemption)

Veterans', Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273

Veterans', Audit of Claims by Auditor - R&T 280-286

Veterans’ – (See Veterans' Exemption; Disabled Veterans Exemption)

Veterans', Deceased - CAC XIII-3(q), -4 (ACA 49, 1992), R&T 205.5

Veteran's & Surviving Spouse's Home - CAC XIII-4, R&T 205.5

Veterans' Organization – (See Veterans’ Organization)

Bingo not a Factor - R&T 215.2

Review of Claims for Organizational Clearance Certificates (OCC) – R&T 254.5, 254.6

Exemption, Report of (Added Cross Reference to OCC) – R&T 215.1

Volunteer Fire Department - R&T 213.7

Waivers - CAC XIII-6

Welfare (See Welfare Exemption),

Affidavit/Statement Filing 1st Time & Thereafter - R&T 254.5

Board Duties - R&T 254.6

Bonded Indebtedness included - R&T 214

Charitable Purposes, Transportation Services – ALO 880.0565

Community Benefit Test – LTA 11/044

Demolition of a Building - R&T 214.2

Exclusive Use – ALO 880.0099

Extends to Bonded Indebtedness - R&T 214

Extends to Property Leased by Govt Entity - R&T 214.6

Franchise Tax Board Exemption Letters in Lieu of IRS Letter - R&T 214

Governmental Entities, Inclusion of in Limited Liability Companies (See PT Rule 136) – R&T 214 and 214.8

Grazing Lease – ALO 880.0129

Housing, Charitable Purpose – ALO 880.0403

Incidental Nonprofit Users – R&T 214

Limited Liability Company – ALO 880.0147

Low-Income Housing Partial Exemption Guidelines – LTA 15/018

Natural Lands – R&T 214.02

Oceanographic Research Org not Chartered by Congress - R&T 214

84
**Exemption, Welfare (Cont.)**

- Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
- Property under Redevelopment Plan - R&T 214.13
- Property used Ex. as Nature Resource or Open-Space Land - R&T 214.02
- Property used Exclusively for Veterans' Organizations - R&T 214
- Recorded Regulatory Agreement – ALO 880.0267
- Zoning - ALO 880.0.40
- BOE Review Procedures - Rule 136
- Student Union – ALO 880.0283
- Supplemental Assessment, Filing For (180 Days Filing Period) – R&T 75.24
- Statement Filing 1st Time & Thereafter - R&T 254.5
- Tax Exempt Status – ALO 880.0285
- Tax-Defaulted Property, Min Sale Price & Appraisal Fee - R&T 3698.5
- Zoological Society - R&T 222, 222.5

**Exhibits,**

- Fair & Exposition, Defined - R&T 213
- Fair & Exposition, Exemption (See Exemption, Fair)
- Withdrawal of, BOE Equalization Hearings - V1-HPR 5087

**Existing Building,** Defined - R&T 74

**Expenses,** Income Approach to Value - R&T 110, 401, Rule 8

**Experience,** 5 Years Professional, Required of Appeals Board Member - R&T 1624, 1624.05

**Experience & Educational Requirements,** Assessor's - R&T 670, 673; V2-Gov 24002.5,

**Extended,**

- Defined, for Possessory Interest Purposes - Rule 21
- Renewed Possessory Interests, Defined - Rule 21

**Extended Roll,**

- Minimum Contents - Rule 252
- Retention on EDP Equipment - R&T 109.6

**Extended Secured Roll,** Delivered by Auditor 16 October - V2-R&T 2601

**Extension of,**

- Appeal Filing Period for Declines in Value, by Bd. of Supervisors Resolution - R&T 1603(d)
- Assessment Roll Past Jul 1 - R&T 155; LTA 03/022
- Filing Railroad Car, for Disability – VI-RR Car 11553.5
- Riling Timber Tax, for Disability – VI-TYT 38602.5
- Filing Timber Tax Return - V1-Timber 38405
- Lease as Change of Ownership, Possessory Interest - R&T 61
- Lien - V2-R&T 2191.4
- Roll, Official Acts of the Assessor - R&T 155 (see §155.3); LTA 03/022
- Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155
- Time,
  - Appeal Hearing, past two-year limit - R&T 1604, 1641.2
  - Appeal Hearing, 90 Day - R&T 1641.2
  - Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
  - Official Acts of Auditor & Tax Collector, by the Controller - R&T 155.3, 155
  - On record, Taxpayer & Appeals agreement to - R&T 1604(c)(1)
  - Reports to be Filed with BOE - V2-Gov 15620

**Extension, Roll,**

- Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
- Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, (see also §155)

**Exterior Dimensions,** Scale Floor plan Drawing - R&T 72

**Extraction Rights,** Minerals, Change in Ownership - R&T 61

**Extraction Rights** – (See Oil & Gas)

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**Facilities,**

- Electrical Generation - R&T 100.9, 721.5; LTA 03/009
- Gas/Electric/Other, Open-Space Land - V2-Gov 51238
- In Course of Construction, Defined - R&T 214.2
- In Course of Construction, Abandoned/not used, Welfare Exemption - R&T 214.1, 214.2
- In Course of Construction, Welfare Exemption - R&T 214.1-214.2, 532.2
- Public Utility Electrical Generation – R&T 100.95

**Facsimile Signature,** Tax Collection - R&T 168
Fact and Date of Payment, Entry on Unsecured Roll by Tax Collector - V2-R&T 2913

Factor,

Annual Inflation - CAC XIII A-2(b), R&T 51(a), 75.18, 619(f), Rule 460(5) , LTA 99/053
Annual Yield Rate, Historical/Open-Space Property - R&T 423, 439.2
Annual, Open-Space Land Valuation - R&T 423
Inflation, Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/053
Inflation, CCPI, Measurement Period Modification to Oct-Oct - R&T 51(a)(1)(B), LTA 99/053
Percent Good - R&T 401.16, LTA 04/019
Supplemental Assessment Prorations - R&T 75.41
Modifications, Revenue Allocation - R&T 97.51
Modify Total Assessed Value, Schools, by BOE - V2-ED 41200

Factored Base Year Value

General - R&T 51
To be Included on Annual prop 8 Notice - R&T 619

Facts, alleged, Proof of, Quiet Title Action - V2-R&T 3962
Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/053, 95/054 (See Assessor's Errors; Errors)
Failure to Appear, Assessment Appeal Hearing - Rule 313(a)
Failure to File,

Building Permit, Burden of Proof upon Appeal - R&T 167
Business Property Statement, Burden of Proof upon Appeal - R&T 167
Cable TV Property Statement, Penalty - R&T 107.7
Change in Ownership Statement,

Burden of Proof upon Appeal - R&T 167
General - R&T 482-485
Successor - R&T 482.1
Property Statement, Deposit of Penalties - R&T 464
Timber Tax Claim for Refund - V1-Timber 38604
Timber Tax Return (See Timber Tax)
Timber Tax Return, Interest Rate - V1-Timber 38423
Failure to Furnish Information, Upon Written Request - R&T 501 & Footnotes
Failure to Provide Data under 441(d),

2 Year Waiver Extension - R&T 441(h)
Appeal Continuances - R&T 441(h)

Fair Market Value,

Allocation Based on Relative Fair Market Value - Rule 2
Board Set, Does not Create New Base Year Value - Rule 305.5
Defined - R&T 110, Rule 2, LTA 99/012
Intangible Assets & Rights - R&T 110(d), 212 (c)
Rebuttable Presumption of Sales Price as - R&T 110, Rule 2, LTA 99/012
Relative, Sales Price Allocation Based on - Rule 2
Sale of Tax Deeded Property - V2-R&T 3698.5
Sales Price, as - R&T 110(b), Rule 2, LTA 99/012
Valuation at - CAC XIII-1

Fairgrounds,

$50,000 Low Value Exemption, PIs - R&T 155.20
Possessory Interests, $50,000 Low Value Exemption - R&T 155.20

Fairs,

Agricultural - R&T 201.2
Agricultural, use of County Property - R&T 201.2
Use of County Property - R&T 201.2

False Statements,

Appeals Board, to - R&T 1610.4
Property Statement, on, Penalties - R&T 461

Family Code, Section 297, Registered Domestic Partners – R&T 62(p)
Family Member, Appearance at Appeals Board - Rule 317

Farm Credit Act, Federal, of 1971 - R&T 64(b) Pub Law 92-181
Farmers Home Administration Property, Taxation of - Housing Act of 1949, Housing & Community Development Act of 1977,

Seet 512 - LTAs 76/012, 78/003

Farmland Security Zone Contract – R&T 423.5
Farmlands Mapping Account - V2-Gov 51283
Fault, not of Owner, Calamity Relief - R&T 170(a)

FDIC, as Taxable Entity - LTA 94/027, Lowry v. FDIC

February 1,

2nd Installment of Secured Personal Prop Tax Due - R&T 2700, 2702
2nd Installment of Secured Tax Due - V2-R&T 2606
BOE Property Statement Request to State Assessee s - LTA 90/002

86
February 5, Account to Auditor for Money Collected - V2-R&T 2616
February 10, Assessor submits Final Statements/Forms to BOE - Rule 101, 171
February 15,
Final filing Date,
   Church/Religious Affidavit - R&T 255
   Disabled Veterans' Exemption, for - R&T 237, 273.5
   Documented Vessel Affidavit - R&T 275.5
   Exemption Claim/Affidavit Due - R&T 255
   Historical Aircraft Claim - R&T 255
   Homeowners' Exemption - R&T 255
   Religious Ineligibility Notice - R&T 257
   Tribal Housing Affidavit Due - R&T 259.13
   Veterans' Exemption, for - R&T 273
Last Day to File Welfare/Vets Ex Claims/Affidavit - R&T 254.5
Racehorse Tax Due - V1-R&T 5762
Property Acquired After Previous Year Lien Date - R&T 271
BOE Consults W/Assessors re: Aircraft Allocation - Rule 202
February 20, Agency's Last Day to Request Estimate of Value - V2-Gov 27421
February 25, Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616
February 28,
   Church Exemption Claim Form Sent to Prior Applicant - R&T 256
   Cooperative Housing HOX Claim Forms Sent - Rule 135(f)
   Day Information Made Available to Oil, Gas, and Mineral Extraction Industries - R&T 441
   HCD Reports New Mobilehome Owners to Assessors - R&T 5841
   Religious Exemption Notice to Prior Applicants - R&T 257.1
Federal Enclaves,
   Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn
Mobilehomes on - LTA 81/54
   Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Const, Humble Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co. 23 Mar '64 USCC, 10 USC 2667 (e) - LTA 77/110, 81/054
Federal Deposit Insurance Corporation, as Taxable Entity - LTA 94/27, Lowry v. FDIC
Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
Federal Home Loan Bank Board (Renamed Federal Housing Finance Board) - R&T 439.2
Federal Housing Administration, Taxation of foreclosed Property - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Federal Housing Finance Board (new name for Federal Home Loan Bank Board) - R&T 439.2
Federal Government, Mandated Costs, Additional Tax Rates - V2-R&T 2271
Federal Property,
   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)
Fee Owner, Possessory Interest, Report of lease Changes to Assessor, 60 Days - R&T 480.5
Fee Simple Absolute - R&T 60, 110, 410(Footnotes), Rule 2, 8(e), AH 501
Fee Simple Interest - R&T 60
Fee Simple Unencumbered Value - Rule 2
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
Application, for Separate Parcel Valuation - V2-R&T 4151
Appraisal, Sale of Welfare Exempt Tax-Defaulted Property – V2-R&T 3698.5
Attorney, Appeals - R&T 1611.6
Boundary Changes, Revenue District, Charged by BOE - V2-Gov 54902.5
Cable TV Franchise & License - R&T 107.7
Cancellation, Historical Property Contract - V2-Gov 50286
Change in Ownership Forms - R&T 480.3
Charged by BOE, Revenue District Boundary Changes - V2-Gov 54902.5
Collection of, Railroad Car Tax Warrants - V1-RRCar 11503
Fees (Cont.)

Collection of, $250 or less, State Agencies may Refrain from Collecting - [Gov 13943.2]
Collection, for Documents/Records, by Auditor - R&T 162
Copies of Records for $1 - R&T 162
Determination, Trailer Coach Vehicle License - V1-VEH 10752.1
District Boundary Changes, Revenue District, Charged by BOE - - V2-Gov 54902.5
Document/Record - R&T 162
Economic Rent, as, Cable TV - R&T 107.7
Exclusion from New Construction, Disabled Persons - R&T 74.3
Expenses, and, Timber Tax Payment - V1-Timber 38542, 38543
Filing, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Fire Prevention Fee – LTA 14/017

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
Documents - R&T 162
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
Record Copies, State-Assessed Property - V1-HPR 5083
Revenue District Boundary Changes, Charged by BOE - V2-Gov 54902.5
Franchise & License, Cable TV - R&T 107.7
Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)
Franchise, as Economic Rent - R&T 107.7
General Provisions, Trailer Coach Vehicle License - V1-VEH 10766-10770
HOX Appeals, 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
HOX Appeals, for Filing by Private Vendor, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), 3005
Historical Contract Application - V2-Gov 50281.1
If Preliminary Change in Ownership not Filed with Recording - R&T 480.3
In Lieu, Payments, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
In Lieu, P.E.R.S. Property - V2-Gov 7510, LTA 2014/032
In Lieu, Wetlands Bank Site, As Public Entity - [F&G 1775 et seq. of Sec 2]
Inspection of Transfer List - R&T 408.1
Landing Fees as PI - United Airlines, Inc. v. San Diego
LCA/Open-Space Land Contract Cancellation, Etc - V2-Gov 51287
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
Public Records, to be Provided at Direct Cost of Duplication - [Gov PRA 6256]
Record & Document, Deposit in County General Fund - R&T 162
Revenue District Boundary Changes, Charged by BOE - - V2-Gov 54902.5
BOE, Charged to Local Govt, Revenue District Boundary Changes - V2-Gov 54902.5
Tax Recoupment, Timber Preserve Fund - V2-Gov 51142
Tracking of - [Gov 8317]
Trailer Coach License – (See Trailer Coaches License Fees)
Transfer List, Access To, $10 - R&T 408.1
Timeshares, Separate Assessment - V2-R&T 2188.8-2188.10
Vehicle License – (See Vehicle License Fees)
Vehicle License, Collection of - V1-VEH 10852
Written Statements of Value made for, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319

Ferry,

Defined - R&T 1136
Inter-County - R&T 1137
Files,

Assessor's (See Assessor's Records & Records)
BOE, Destruction of - V2-STATS 1915 Ch. 59
Filing Extension, Disability - VI-RR Car 11553.5, VI-TYT 38602.5
Filing of,

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
Change in Ownership Statement, Probate Representatives - [Probate Code Sec 8800]
Delinquent Redemption List - V2-R&T 4104.3
Documents, by Mail - R&T 166, 724
Petitions, Etc, by Proper Parties - V1-HPR 5070
Reports to BOE, Time Extension - V2-Gov 15620
Statements/Affidavits, Postmark as Proof of - R&T 166
Statements/Returns, Affidavit asserting Timely Filing - R&T 166
Filing Date, Appeals,

County Offices Closed on Normal Deadline - R&T 1603(b)(4)
Extension of by Board of Supervisors Resolution - R&T 1603(d)
Filing Deadline,

Falling on Saturdays and Sundays - R&T 166, 724, V2-R&T 3351
LCA Proposal - R&T 430.5
Postmark Date deemed as Date Tax Payment Received - V2-R&T 2512
Redevelopment District Boundary Changes - V2-H&S 33674
Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Filing Period,

Assessment Appeals - R&T 1603-1605, Rule 305, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
Exemptions - See exemptions or specific exemption in question
Exemptions, Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
Supplemental Assessment Appeals,

12 months after Notice for Judgment Error - R&T 1605(b)
Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Final Decree, Quiet Title Action - V2-R&T 3967-3969
Final Filing Date, Appeals,

County Offices Closed on Normal Deadline - R&T 1603(b)(4)
Extension of by Board of Supervisors Resolution - R&T 1603(d)
Finance, City Department of, Access to Assessor Records – R&T 408.4
Finance, Department of,

Annual Review of Mandated Cost Statutes - V2-R&T 2246
Annual Review of Statutes, Mandated Costs - V2-R&T 2246
Estimate of Mandated Cost Reimbursement - V2-R&T 2242-43
Financial Corporation,

Defined - V1-B&C 23183
General – (See Banks & Financial Corps)
Financial Interest Disclosure, Appraiser - R&T 672
Financial Statements, Welfare Exemption Filing 1st Time & Thereafter By Request - R&T 254.5, 254.6
Finding of Facts, Request Procedure - R&T 1611.5, Rule 308
Findings, Written, re Data Altering Previous Assessment, Audits - R&T 469
Fines,

List of - [Gov 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
Tracking of - [Gov 8317]
Fir,

Douglas - Rule 1021
True - Rule 1021
Fire & Earthquake, Disaster Relief - R&T 197-198.1
Fire & Earthquake, Homeowners Exemption, Oct., Nov., Dec., 2003 - R&T 218(e)
Fire Alarms - CAC XIII A-2, R&T 74, LTA 99/045
Fire Company Volunteer, San Diego County - V2-STATS 1983, Ch 406
Fire Departments, Volunteer, Exemption - R&T 213.7
Fire Detection Systems,

Defined - R&T 74
General - CAC XIII A-2, R&T 74, LTA 99/045
Fire Fighting Vehicles, College, Exempt - V1-VEH 10786
Fire Prevention Fee Assessment – LTA 14/017
Fire Protection Districts, Marin County, Revenue Allocation - R&T 99.3
Fire Protection Services,
  College Vehicle License Fee Exempt - V1-VEH 10786
  Maximum Tax Rate - V2-R&T 2261.1
  Valuation of Sprinkler/Detection Systems - CAC XIII A-2, R&T 74, LTA 99/045
  Vehicle License Fee Exemption - V1-VEH 10781
Fire Related Egress Equipment, Defined - R&T 74, LTA 99/045
Fire Sprinkler, Valuation - CAC XIII A-2, R&T 74, LTA 99/045
Fire Sprinkler Systems,
  Defined - R&T 74, LTA 99/045
  General - CAC XIII A-2, R&T 74, LTA 99/045
Fires, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
First through Fifty-Eighth Class County - V2-Gov 28022-79
First Installment,
  Delinquent Penalty - V2-R&T 2617, 2704
  Due Date - V2-R&T 2605, 2617, 2704
  Secured Roll, Delinquent 10 December - V2-R&T 2704, 2716
  Secured Roll, Due 1 November - V2-R&T 2605
First Person Acquiring Title to Felled Timber - Rule 1026
Fiscal Year,
  Audit Purposes, for, Defined - Rule 192
  Defined - R&T 75.6, Rule 192
Fish & Wildlife, US In Lieu Payments, National Wildlife Refuge Fund - Refuge Revenue Sharing Act of 1978,
  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
Fixture Classification - Rule 122.5 (See Fixtures; Classification)
Fixtures,
  Additions/Deletions, Reporting of - R&T 75.15
  Annexation, Intent of Owner - Rule 122.5(e)
  Annexation, Physical/Constructive - R&T 105, 107, Rule 122.5
  Annual Reporting only, Effective March 1, 1987 - R&T 75.15
  Appraisal Unit with Machinery & Equipment - Rule 461(d), ALO 170.0039.005
  Assessment – ALO 170.0039
  Assessment Appeals – ALO 180.0073
  Assessment, Supplemental & Non-Supplemental New Construction - R&T 75.15
  Change in Ownership - R&T 75.15
  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
  Intent of Owner - Rule 122.5(e)
  New Construction - R&T 75.15
  Part of New Construction of Structure, as - R&T 75.15
  Possessor Interests In - R&T 107, 201.5
  Purchase Price Presumption – ALO 170.0039.005
  Removal of, on or after March 1, 1985 - Rule 463.5(c)(2)
  Removal of, Valuation - R&T 75.16
  Renovation/Modernization/Substitution as New Construction- Rule 463(b)(5)
  Replacement, when to Supplemental/Non-supplemental Assessment - R&T 75.15
  Report of, Property Statement - R&T 75.15
  Service Station - LTA  88/024
  Solar Energy System Exclusion – ALO 610.0091
  State Assessed, on Sec Roll, use of Unsecured Tax collection method - R&T 670, 867
  Study on Value – R&T 401.20

Flight Safety International, Inc. v. Assessment Appeals Board, Determination After Two Years - R&T 1604 Fn.
Flight Test Science Programs, College Exemption – R&T 203
Flight Test Technology Programs, College Exemption - R&T 203
Flight Time Allocation - Rule 202
Floating Home Marina Exclusion – R&T 62.5, 63.1; LTA 16/007
Floating Homes,
  Assessment - R&T 229
  Change in Ownership – R&T 61(c), 62(g)
  Decline in Value, extra processing time – R&T 4831
  Defined - R&T 229
  Filing Change in Ownership Statement – R&T 480, 482

90
Floating Homes (Cont.)

General - R&T 229, V2-R&T 2189.7, 2189.8
Levy of Tax - V2-R&T 2189.7
Marina Exclusion – R&T 62.5
Flood Damaged Property, Waiver of Penalty/Interest - V2-Gov 43005.7
Flood, June 2004, Homeowners' Exemption - R&T 218(f)
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
Floods, 2006, Homeowners' Exemption – R&T 218(i)
Floor plan Scale Drawing, Copy for Assessor - R&T 72
Flumes, Assessment - CAC X111-19
FM Broadcast, Noncommercial Educational, Defined - R&T 225.5
Foil,

- Defined - R&T 5716.5
- Exempt - R&T 5741
- Live - R&T 5719

Food, Defined - Rule 133
Footage, Square, Floor plan Drawing Sufficient to Determine - R&T 72
Force and Effect, of Lien - V2-R&T 2191.4
Foreclosure,
- Change in Ownership - Rule 462.120, ALO 220.0243
- Federal Housing Programs - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
- Of Lien, Property Tax Postponement - V2-Gov 16187
- On Behalf of Bondholder - Streets & Highways 8830 (Not in PTLG)
- Property Tax Postponement - V2-Gov 16200-16202
Foreclosure Instruments, Exempt from Documentary Transfer Tax - V1-DTTA 11926
Foreign Corporations, Inspection of Records by Assessor - V2-Corp 1506
Foreign Diplomatic Property, Cancellation of Tax - V2-STATS 1980, Ch 937
Foreign Life Insurance Companies,
- Separate Account Transfers - R&T 480.7, 487, [INS 10506]
- Separate Accounts - R&T 441.1, 480.7, 487, [INS 10506]
- Foreign Limited Liability Partnerships, as person - R&T 19, 28.5
- Foreign National, Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
- Foreigner, Use of Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
- Forest Products Commission, Request for BOE Record Access - [Food & Agricultural Code 77624]
- Forest Service, US., Timber Volumes - Rule 1027
- Forest Trees, Immature, Exempt - CAC XIII-3
- Forestry Board, Timber Advisory Committee, Representative Membership - R&T 431
- Forests, State, Tax Payments to Counties - V2-PRC 4654
- Form Fees, Change in Ownership - R&T 480.3
- Formal Action to Implement Project, Defined - V2-R&T 2273.1
- Forms,
  - Appeal Application - R&T 80, 81, 1603, 1605, 1622.6, Rule 305, 306, 308, 5, LTA 91/053, 95/036
  - Appearance Application, Prescribed Signature Block Language - R&T 1603(f)
  - Board Prescribed - R&T 251, 441, 441.5, 452, 469, 1254, 1603, Rule 171, 101
  - Change in Ownership - R&T 255.7
  - Change in Ownership, Fees - R&T 480.3
  - Exemption BOE Assessed Property - Rule 101
  - Fees for, Change in Ownership - R&T 480.3
  - Map, Prescribed by BOE - V2-Gov 15617
  - PCOR, Free from Assessor or Recorder - R&T 480.3
  - Prescribed,
    - Assessor Delivers Copies to BOE by 15 October - Rule 171
    - Exemption & Checklist to Assessor by 1 November - Rule 101
    - Preliminary Change in Ownership - R&T 480.4
    - Racehorse Tax Return, List of Mailing to Tax Collector - Rule 1045
    - Racehorse Tax Return, Provided by 15 December - Rule 1045
    - Racehorse, Draft Copies to BOE by 15 October - Rule 1045
    - Signature under Penalty of Perjury – ALO 440.0090
    - State Board Prescribed - R&T 441, 441.5, 452, 469, Rule 171
Formula - Allocation of Aircraft Assessments - R&T 5366
Foundation, Mobilehome - V2- H&S 18551, 18551.1
Foundation System,
  - Commercial Coach - V2-H&S 18551
  - General - V2-H&S 18551, 18551.1
Foundation System (Cont.)

Manufactured Homes - V2-H&S 18551
Mobilehomes - V2-H&S 18551
Mobilehome Park - V2-H&S 18551.1
Mobilehome on, Exempt from VEH License Fee - V1-VEH 10784

Four Percent Assessment, of Vessels - Rule 151
Four Year Period, for Payment of Tax - V2-R&T 4837.5
Fractional Interest, Minimum Assessable - R&T 65.1
Franchise, Cable TV - R&T 107.7. [Gov 53066]
Franchise Agreement, Intangible Rights - R&T 110(d)(3)
Franchise Fee,
  Cable Television - R&T 107.7, ALO 660.0034
  Economic Rent, as, Cable TV - R&T 107.7
Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)
Franchise Tax Board,
  Change in Ownership Determinations - R&T 64(e)
  Exemption Letters in Lieu of IRS Letter, Welfare Exemption – R&T 214
  Inspection of Tax Records,
    County May Request with Affidavit - V1-PIT 19551
    General - [B&C 26453c]
  Notice of Tax Returns, BOE Hearing - V1-HPR 5012
  Tax Agency Consolidation - R&T 38

Fraud (See Fraudulent Acts),
  Acts of Omission, Penal Assessment - R&T 504
  Causing Escape, Penalty for - R&T 502-504
  Penal Assessment For - R&T 504
  Penalty For Fraudulent Acts of Omission - R&T 504

Fraudulent Acts,
  Collusion, or, Penalty - R&T 503, 504, Rule 261
  Collusion to Escape, or - R&T 503, 504
  Of Omission, 75% Penalty - R&T 504

Free Public Libraries – (See Libraries)
Free Public Recreational Use, LCA Land - V2-Gov 51238.5
Freeze, December 1998, Fruit or Nut-bearing Tree Damage - R&T 211, LTA 99/52
Freight, Transportation of, Vessel Exemption - CAC XIII-3, R&T 209

Friends of East Willits Valley v. Mendocino County,
  Bureau of Indian Affairs does not void contract - V2-Gov 51200 Fn
  County Cancellation of a Williamson Act Contract - V2-Gov 51280.1 Fn
  Federal Eminent Domain Powers - V2-Gov 51283.4 fn

Fruit, and Nut Trees (See Trees)
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 XIII A-2, R&T 107.1, 110, 110.1, 401, 5803, Rules 2, 301, 460, V2-ED 84205.5, LTA 99/012
  General - CAC XIII A-2, R&T 107.1, 110, 110.1, 401, 5803, Rules 2, 301, 460, V2-ED 84205.5, LTA 99/012, AH 501
Government Credits (R&T 110, LTA 2002/041) – Bontrager v. Siskiyou County Appeals Board 97 Cal.App.4th 325,
  Maples v. Kern County Assessment Appeals Board 96 Cal.App.4th 1007
Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (Pacific Mutual Life v. Orange Co.)
Intangible Assets & Rights - R&T 110(d), 212 (c)
Inter-County Pipeline Rights of Way - R&T 401.10
Manufactured/Mobilehome - R&T 5804
Manufactured Home Conversion to LPT, on Ensuing Lien Date - R&T 5802
Mobilehome Conversion to LPT, on Ensuing Lien Date - R&T 5802
Original Property, of, Defined - R&T 69.3
Possessory Interest - R&T 107.1
Replacement Property, of, Defined - R&T 69.3
Sale of Tax Deeded Property - V2-R&T 3698.5
Study on non-production computers, semiconductor manufacturing equipment, and biopharmaceutical industry
  equipment values – R&T 401.20
Assessment at - R&T 60, 401
Defined - R&T 60, 110.5, Rules 2, 301, 460
Private Railroad Car Assessment at - V1-RR Car 11251
Function, Local Board of Equalization - Rule 302

Functional Consolidation,
  Defined - V2-R&T 2305
  Tax Rates - V2-R&T 2305-2309

Functional & Economic Obsolescence - AH 501

Functionally used or Occupied, Defined - Rule 463.5(c)(6)

Fund(s),
  Augmentation, Special Districts, Creation, Etc - R&T 98.6
  Cash Difference - V2-R&T 2611.5
  County General, Deposit of Record & Document Fees - R&T 162
  County, Tax Loss Reserve Fund - V2-R&T 4703
  Defined - V2-R&T 4651
  Educational Revenue Augmentation (ERAF) - CC III B-6
  General, Deposits In, Tax Distribution - V2-R&T 4651.2
  Impounded, Interest Payable - V2-R&T 5153
  Local Government, Establishment of - CAC XIII-5
  Reimbursement of Lost Homeowners' Exemption Revenue, One Year (Homes Damaged in Specified Disasters) - R&T 195.128 to 195.139
  Reimbursement of Lost Homeowners' Exemption Revenue, One Year (Changes to Fiscal Year for El Dorado County Fire Losses) - R&T 195.120, 195.122
  Reserve Tax, Timber - Rule 1026, (See Timber Tax)
  Road District, Apportionment - V2-S&H 1650-1654
  Schools, Minimum Funding Requirements - V2-ED 41203.1, 41023.3, 41204.4
  Special, Payments To, Additional Tax Rates - V2-R&T 2270
  State, General,
    Farmlands Mapping Account - V2-Gov 51283
    Private Railroad Car Tax Deposits - V1-RR Car 11701
    Supplemental Roll Admin. Cost Fund Appropriation - R&T 75.65
    Timber Tax Fund Allocations - V1-Timber 38905.1
    Transfer of Vehicle License Fees to - V1-VEH 11004
    Transportation Tax Fund Appropriations - V1-VEH 11002
    Vehicle License Fee Account Transfers - V1-VEH 11004
    Vehicle License Fee Support, Hwy Patrol - V1-VEH 11004.5
    Vehicle Special Account, Transfers to - V1-11003.3
  Timber Tax (See Timber Tax, Fund)
    Transfer, Electronic - V2-R&T 2503.1-2505
    Transfer, Electronic, Medium of Payment - V2-R&T 2505
    Wildlife Refuge Revenue Sharing, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)

Fund(s) Transfer, Electronic,
  General - V2-R&T 2503.1-2505
  Medium of Payment - V2-R&T 2505

Funding,
  Additional, Special District - R&T 98.8
  Assessment Appeals Board, Property Tax Administration Fees - R&T 95.3
  Govt, Nonprofit Corporation with, Exemption of - R&T 214.10
  Schools, Minimum Funding Requirements - V2-ED 41203.1, 41023.3, 41204.4

Fundraising, Rummage Sale Storage Area not considered as - R&T 214.14(d)

Fundraising Activity, Rummage Sale Storage Area not considered as - R&T 214.14(d)

Funds, Cash Difference - V2-R&T 2611.5

Furniture, Assessors', to be Provided by Board of Supervisors or BOE - R&T 1251-6

G

Gallery Display Exemption - R&T 217
Gap Repayment Fund - V1-VEH 10754.11
Gas and Oil Producing Property - Rule 468 (See Oil & Gas; Mineral Rights)
Gas Corporation Property, Assessment - CAC XIII-19
Gas Facilities, Open-Space Land - V2-Gov 51238
Gas Tanks, Liquid Petroleum - Rule 153
Gas Wells, Valuation of - Rule 468
Gender, Defined - R&T 12
General Fund,
Deposit of Record & Document Fees - R&T 162
Deposits In, Tax Distribution - V2-R&T 4651.2
Generation, Electrical Facilities – R&T 100.9, 721.5; LTA 03/009
Generation, Public Utility Electrical, Facilities - R&T 100.95
General Law Provisions, Validation/Destruction of Records - V2-1st Pink Tab
Geneva Towers Ltd. Partnership v. City and County of San Francisco, Action for Refund, Limitation - V2-R&T 5141 fn
Geographic Information Task Force - [PRC 8900-8903]
Geothermal Properties, Assessment - Rule 473, Phillips Petro v. County of Lake
Gifts,
Anatomical Exemption - R&T 33
Inter Vivos, Documentary Transfer Tax Exclusion - V1-DTTA 11930
Going Concern Value, Cable TV - R&T 107.7(d)
Golf Courses,
Assessment - CAC XIII-10, R&T 52
Base Year Value - R&T 52
General - (See La Country Club v. Pope) - LTA 86/051
Mineral Right Assessment - CAC XIII-10
Substances within - CAC XIII-10
Goods,
Intended for Sale/Lease, Defined - Rule 133
Unredeemed, from Pawnbroker - R&T 989
Goods, Illegal,
Assessment of - R&T 129
Illegal, Exclusion from Business Inventory - R&T 129
Goods for Sale in Ordinary Course of Business,
Illegal Goods - R&T 129
Inventory Exemption - R&T 129
Goods in Transit,
Defined R&T 1017
Generally - R&T 1016-1022
Residence of Owner Defined - R&T 1018
Situs - R&T 1019, Rule 203
Violations as Misdemeanor - R&T 1022
Gov. - Government Code Provisions, Green & Gold Tab Sections of V2
Governing Body, Defined - V2-R&T 3772
Government,
Defined - R&T 231
Property Leased to, Exemption of - R&T 202
Government Acquisition of Property (See Base Year Value Transfer, Government Acquisition)
Government Code, Apportionment of Revenue Per - R&T 93
Government Code Provisions, (BOE - Green Tab Section, V2)
Government Code Section,
7510 - 7th Green Tab, V2, Additional Gov Codes
15600-15646 - 1st Green Tab, V2
16100-16214 - 2nd Green Tab, V2
24300-65863.5 - 7th Green Tab, V2, Additional Gov Codes
Government Entities,
As Tenant, Welfare Exemption - R&T 214.6
Liens Acquired by - V2-Gov 53938-53939
Government Funding, Nonprofit Corporation with, Exemption - R&T 214.10
Government Liability for Tax/penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Government Mandated Costs, Additional Tax Rates - V2-R&T 2271
Government Officials, Defamation Actions - Nadel v. Regents of UC, 1994, 28 Cal App 4th 1251,
Government Owned Aircraft, Exemption - R&T 5331-5332
Government Property,
Acquisition Notification – R&T 5091
Affordable Housing Contract Recording – R&T 402.2
Assessment,
General - LTA 00/037 (See Section 11 Property)
Inyo County, within - CAC XIII-11
Mono County, within - CAC XIII-14
Ratio Computation by BOE - V2-R&T 987
Review & Equalization - CAC XIII-11
Exemption of local Govt Property - CAC XIII-3, -11, III B-8(d)
Government Property (Cont.)
Govt. from outside CA not Exempt - CAC XIII-3, -11, III B-8(d)
Possessory Interest Real Prop Usage Reporting Requirements - R&T 480.6
Use of – (See Possessory Interest)
Government Survey, Land Description - R&T 322
Governmental Entities,
Possessory Interest Real Property Usage Reports - R&T 480.6
Real Property Usage Reporting Requirements, PIs - R&T 480.6
Governmental Reorganizations,
General - V2-R&T 2295
Tax Rates - V2-R&T 2295-2299
Governmental Restrictions on Land - R&T 402.1
Governor,
Disaster Declared by - R&T 170(a)(1)
BOE Annual Report to - V2-Gov 15616
Grading, Timber, Criteria/Procedures - R&T 434
Grading Rule,
Timber - R&T 434.1, Rule 1021
Timber Tax - Rule 1021
Grandchild/Grandparent (See Grandparent/Grandchild)
Grandparent, Eligible for CIO Exclusion to both Children & Grandchildren - LTA 97/032, 98/023
Grandparent/Grandchild,
$1,000,000 Limitation - R&T 63.1(a)(3) LTA 97/032, 98/023
CIO Exclusion - (See Change in Ownership, ACA 17, Prop 193) - R&T 63.1, LTA 98/023
Exclusion, Cooperative Housing Corporation – LTA 11/051
Foreign Nationals - R&T 63.1
Middle Generation Limitation - R&T 63.1(a)(3), LTA 97/032, 98/023, 06/025
Modify Step Transaction (See Parent/Child Exclusion) – R&T 63.1
One-Way Transfer Limitation - R&T 63.1(c)(2), LTA 97/032, 98/023
Principal Residence - R&T 63.1(a)(2), LTA 98/023
Principal Residence Limitation - R&T 63.1(a)(3)(B), LTA 97/032, 98/023
Transfer,
Custodianship – ALO 493.0020
Daughter-in-Law – ALO 493.003
In-Law Child – ALO 493.0070
Life Estate – ALO 493.0075
Limited Liability Company – ALO 493.0081
Trusts – ALO 493.0131
Transfers, CIO Exclusion - R&T 63.1, LTA 98/023
Taxpayer ID Usage on Application - R&T 63.1
Grantor's Interest Retained by, Conservation Easements - V2-Civ 815.4
Greenhouse Roof Solar Panels – ALO 610.0090
Group, Commonly Controlled, Definition of - R&T 64(c), V2-STATS 25105 Ch 938 '55
Grape, Wine, Pest & Disease, Special Districts - [Food & Agriculture 6200]
Grapevines,
Assessment of Replacement Vines, Pierce's Disease - R&T
Exemption – (See Exemption, Fruit)
Destroyed by Pierce's Disease, Replacement of - R&T 53
Grapevines and Trees, Damaged by Fires or Strong Winds (Restart Four Year Exemption Period) – R&T 211
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(c), AH 567
Pierce's Disease, Vine's Destroyed by - R&T 53
Planted to Replace Grapevines Less than 15 Years Old, Phyloxera - R&T 53
Replacement of those destroyed by Pierce's Disease - R&T 53
Greenway Easement – R&T 402.1
Guardian, Assessment to - R&T 612
Guide, for Aircraft Assessment, BOE - R&T 5364

H
H&S - Health & Safety Code, Gold Tab "Other Code" Section of V2
HUD - Housing & Urban Development, Federal Department
HUD owned housing, taxability – LTA 11/013
Habitat, Wildlife, Assessment if under a Wildlife Habitat Contract - R&T 423.8
Habitat, Endangered Species, Assessment if under a Wildlife Habitat Contract - R&T 423.8
Habitat Contract, Wildlife,
   General - R&T 423.8
   Immune to 150-Acre Requirement - R&T 423.8
   Land Valued per R&T 402.1 - R&T 423.8
Habitual Place of Mooring, Vessel Assessment - R&T 1139
Hall, Possessor Interest $50,000 Low Value Ordinance - R&T 155.20
Hand Tools,
   Defined, Hand Tool Exemption - R&T 241
   Employee Owned, 1st $50,000 Exempt - R&T 241
Hand-held Implements, Hand Tool Exemption - R&T 241
Hand-held Power Tools, Hand Tool Exemption - R&T 241
Handbooks, BOE, and LTAs, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Handicapped Persons (See Disabled Persons; Disabled Veterans)
   Certain Mobilehome Required Access - V2-H&S 18008
   Property Tax Postponement - CAC XIII-8.5
   Vehicle License Fee Exclusion - V2-VEH 10753.6
   Welfare Exemption - R&T 214
Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority, Refund Conditions, Application
   - V2-R&T 5097 fn
Harbor Districts, Maximum Tax Rates - V2-R&T 2263.4
Hard Rock Mines – (See Mines and Mining, and Minerals)
Harvest, of Timber,
   Low Value – V1-Timber 38116
   Tax Rate - V1-Timber 38115
Harvest Value,
   Defined - Rule 1023
   Immediate, Damaged Timber - Timber 38204
Harvesting Plan, Timber Tax - V2-PRC 4582.8
Hazard, Earthquake, Mitigation of - R&T 74.5
Hazardous Waste,
   Affect Must be Considered - R&T 402.1-3, V2-H&S 25202.2, 25229
   Border Zone Property - V2-H&S 25229
   Facilities, Restrictive Covenants - V2-H&S 25202.5
   Land Designated as Hazardous Waste Property - V2-H&S 25229
HCD,
   Department of Housing & Community Development – (See Mobilehome/Manufactured Home)
   Mobilehome Information Exchange with Other Agencies - R&T 5842
   Mobilehome Registration/Title Info Furnished to Assessor - R&T 5841
   Mobilehome transfer from HCD to Local Taxation - V2-H&S 18119
   Report of New Mobilehome Owners by Last Day of Each month - R&T 5841
Hearing Officers,
   Assessment Appeals Board and Hearing Officers, Duplication of Language – R&T 1612.5
   Duplication of Language – 1612.7
   Administrative Law Judge Contracts - R&T 1636
   Assessment Appeal - R&T 1636-1641.5
   Contract with Office of Admin Hearings - R&T 1636
   Request for (R&T 1636, 1637(a)(3)) – ALO 190.0043
   Value Limit of $500,000 - R&T 1637
   Value Limits - R&T 1637
   Values set by - R&T 1641-5
Hearing Procedure, Assessment Appeals - Rule 313
Hearing Procedure Regulations - V1-HPR 5010-5200
Hearing Request, Jeopardy Determination - V1-Timber 38345
Hearings,
   Additional Tax Rates - V2-R&T 2274
   Assessment Appeal – (See Appeals; Appeals Board; BOE)
   Equalization – (See Appeals; Appeals Board; BOE)
   Hearing Officers, Assessment Appeal - R&T 1636-1641.5
   Hearing Officers, Values set by - R&T 1641-1641.5
   Jeopardy Determinations - V1-HPR 5030-5036
   Notice of, Appeals Board - Rule 307
   Notification of, Appeals Board, 45 days before - R&T 1605.6
   Oral, Timber Tax Redetermination - V1-Timber 38443
Hearings (Cont.)
  Planning Commission, Timberland - V2-Gov 51110.2
  Procedure, Assessment Appeals - Rule 313
  Procedure Regulations, §5001-5067 - V1-Introduction
  Redetermination, BOE, General - V1-HPR 5010-5200
  Request, Jeopardy Determination - V1-Timber Tax 38345
  BOE Reassessment – (See BOE, Reassessment Hearing)
  Timberland - V2-Gov 51110-51110.2

Heater, Swimming Pool Solar Energy System - R&T 73, LTAs 04/051, 05/056
High Density,
  Defined, Inter-County Pipelines - R&T 401.10
  Inter-County Pipelines, $20,000 per Mile - R&T 401.10
High Technical Industries, Study on Equipment Values – R&T 401.20
Higher Level of Service, Reimbursement for Local Govt - CAC XIII B-6
Highest and Best Use - R&T 110 Footnote, L.A. County v. McDonnell Douglas
Highway Corridors, Scenic, Open-Space Land - V2-Gov 51205.5
Highway Patrol, Vehicle License Fee Support - V1-VEH 11004.5
Highway Usage Fees - V1-VEH 10751
Highways, Road District Funds, Apportionment - V2-S&H 1650-1654
Historic Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Historic Usage, Defined - Rule 122.5
Historical Aircraft,
  Certificate of Attendance - R&T 220.5
  Exemption Affidavit - R&T 259.11
  General - R&T 220.5
  Partial Cancellation of Tax - R&T 276.5
  Replica – ALO 105.0090
  Signature Requirement - LTA 04/047
Historical Property,
  Acquired by Eminent Domain - V2-Gov 50288
  Assessment - CAC XIII-8, R&T 439-439.4, LTA 05/035
  Cancellation by Court Action - V2-Gov 50287
  Consult with Historical Resource Comm - V2-Gov 50290
  Contract Application - V2-Gov 50280
  Contract Cancellation - V2-Gov 50284-50288
  Contract Enforcement - V2-Gov 50287
  Contract Provisions - V2-Gov 50281
  Contract Renewal - V2-Gov 50282
  Contracted Property Annexed to City - V2-Gov 50289
  Enforceably Restricted, Defined - R&T 439
  Guidelines – LTA 05/035
  Prop 13 Value to be enrolled if less than 439 Value - R&T 439.1-439.3
  Property Inspection, (Mills Act Historical Properties) – Gov 50281
  Qualified, Defined - V2-Gov 50280.1, PRC 5031-5033
  R&T 110, 110.1 Value Enrolled if less than 439 Value - R&T 439.1-439.3
  Restricted, Defined - R&T 439.1
  Supplemental Assessment Exclusion - R&T 52, 75.14
  Yield Rate Component set by BOE - R&T 439.2; See LTA Index for annual historical property interest component
Historical Resource Commission, Consultation with - V2-Gov 50290
Historical Vehicles, License Fees - V1-VEH 10753.3, (See Historical Aircraft)
Historical Wooden Vessel - R&T 230
Holding Agreements, Change in Ownership – Rule 462.200(c)
Holdings, Defined - Rule 192
Holidays,
  Filing Deadlines Falling on - R&T 166, 724
  Official Acts Falling Due on - R&T 724
Homeowners' Exemption (HOX),
  15 Oct Last Day to Cure Defect of Timely File - Rule 135
  2010 Humboldt County Earthquake, Maintain Homeowners' Exemption – R&T 195.164, 195.165, 195.166, 218.2
  Affidavit Contents - R&T 253.5
  Affidavit, Assessor to Mail by Jan 15 - R&T 255.3
  Affidavit, Mailing by Assessor - R&T 255.3
  Amount of - CAC XIII-3
  Annual Report by Auditor - V2-Gov 29100.6
  Annual Report, Total Value, to BOE - R&T 1367
  Application of Tax Rate after Deduction - Rule 464

97
Homeowners' Exemption (Cont.)

Application to Supplemental Assessment - R&T 75.20-.22
Assessment Appeals Hearing, Burden of Proof on vacation or second home – R&T 167(c)
Claim - Rule 135
Claim Confidential - Rule 135(e)(4)
Claim Info Report to BOE from Assessor - R&T 218.5
Cooperative Housing, for - Rule 135
Disabled Veteran or Spouse - CAC XIII-4, R&T 205.5 et al
Disabled Veterans Claim (Board Monitor Homeowners; Claim on Statewide Basis) – R&T 205.6
Disaster Relief, Flooding - R&T 218
Disaster Relief, Wildfire, Rain Storm, Flooding - R&T 218
Disaster Relief – LTA 05/073, 06/049
Disaster Relief, Continuation of (Governor Declared Emergency) – R&T 218
Disqualified Veteran - R&T 255.2
Dwellings Damaged or Destroyed by:
Flood, etc. in January, April, May, and June 2006 – R&T 218(i)
Flood in December 2004, January to March and June 2005 – R&T 218(h)
Wildfire in August 2004 – R&T 218(g)
Wildfire in July 2006 – R&T 218(j)
Wildfire Damage to Homes, Retain Homeowners' Exemption – R&T 218; R&T 195.110 to 195.112
Wildfires in 2007 and 2008, Retain Homeowners' Exemption – R&T 218
Dwellings Destroyed by Fire in 1991 - R&T 69.5(j)(4)
Dwellings Destroyed by Fire or Earthquake in Oct., Nov., or Dec., 2003 - R&T 218(e)
Dwellings Destroyed by Flood in June 2004 - R&T 218(f)
Effective Date of - R&T 255.6
Escapes/Failure to Notify of Termination - R&T 531.6
Filing Deadline - R&T 255
Filing Deadline for Partial Exemption, Dec 10 - R&T 275
Filing Period Change to Jan 1 to Feb - R&T 255
General - CAC XIII-3(k), R&T 218, 218.5, 229, 253.5, 255-255.8, 275, 408, 531.5-6, 2190, 2611.5, Rule 135-135.5
Generic Provision, Disaster Relief (Governor Declared Emergency) – R&T 218
Imperial County 2010 Earthquake, Retain Homeowners' Exemption – R&T 195.170, 195.171, & 195.172
Incorrectly Allowed - 531.6
Ineligibility, Notice in Bill - V2-R&T 2615.5
Last Day to Terminate W/Out Penalty - Rule 135
Notice in English & Spanish - R&T 255.8
October 15 Last Day to Cure Defect of Timely Filing - Rule 135
Partial (80% or $5600) - R&T 275
Partial Cancellation, Late Claim - R&T 275
Partial, Filing Deadline, Dec 10 - R&T 275
Penalty for Failure to Notify of Termination - R&T 531.6
Personal Effects/Furniture/Pets - R&T 224, Rule 134
Principal Place of Residence - R&T 218(a)
Recorders Obligation - R&T 255.7
Reimbursement - CAC XIII-25, V2-Gov 16120-22
Reimbursements - CAC XIII-25
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6,
17537.8, 17537.9
Riverside County 2007 Freeze Damage to Homes, Retain Homeowners' Exemption – R&T 63.1
San Mateo County, Bruno Explosion and Fire, Retain Homeowners' Exemption – R&T 195.176, 195.177, 195.178,
218.6
Social Security Number Confidential - Rule 135(e)(4)
Social Security Number Reporting - R&T 218.5
Solicitations for Filing, Required Statements and Format - B&P 17533.6, 17537.8, 17537.9
Solicitations for Filing, Restrictions on - B&P 17533.6, 17537.8, 17537.9
Supplemental - R&T 75.20-.22, 75.31, 75.51-.52
Tax Loss, Reimbursement of Agencies - V2-Gov 16120-22
Tax Rate Applied after - Rule 464
Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Termination, penalty for Failure to Notify Assessor - R&T 531.6
Time Extension for Filing - R&T 255.1
Totally Disabled Veteran/Spouse - CAC XIII-4
Trust (business trust) – ALO 505.0121
Vendor/Tax Reps, Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Homeowners' Exemption (Cont.)
Veteran, Disqualified - R&T 255.2
Wildfire Damage to Homes, Retain Homeowners' Exemption – R&T 21; R&T 195.110 to 195.112
Wildfires in 2007 and 2008, Retain Homeowners' Exemption – R&T 218

Homeowners' Exemption Claim
Confidential - Rule 135(e)(4)
General - Rule 135
Info Report to State Board - R&T 218.5

Housing,
Affordable Housing, City Regulatory Agreement - ALO 460.004
Affordable Housing, City Regulatory Agreement (Land Use Restriction) – ALO 535.006
Welfare Exemption – ALO 880.0403

Homes,
Disabled Veteran Exemption - CAC XIII-4, R&T 205.5
Floating - R&T 229
Floating, Levy of Tax - V2-R&T 2189.7
Open-Space Land Valuation – (See LCA Valuations)

Horseless Carriage, Defined - R&T 10704

Horses – (See Livestock, Pets, & Racehorses)

Hospital,
30 Years' use - R&T 214.3
Defined - R&T 214.9
Demolition of Facilities - R&T 214.2
Exemption - CAC XIII-4, -5
Facilities under Construction - R&T 214.1
Inventories & Supplies - LTA 90/45
Less than Collegiate Grade - R&T 214.5
Needs, Welfare Exemption - R&T 214.11
Outpatient Clinics - R&T 214.9
Physicians Lawful Compensation - R&T 214.7
Property used As, for 30 Years - R&T 214.3
Welfare Exemption, General Provisions - R&T 214

Hotel, Residential, Mobilehome Definition - V2-H&S 18008

Houseboats – (See Vessels & Boats)

Household Furnishing/Personal Effects/Pet Exemption. - R&T 224, Rule 134

Household Furnishing,
Exempt - R&T 224, Rule 134
Community Association – ALO 515.0002
Leased Equipment – ALO 515.004
Residential Care Facilities – ALO 515.0010

Housing,
Aged Persons – (See Aged Persons)
Agricultural/Laborer, Open-Space Land - V2-Gov 51238, 51238.5
Cooperative - R&T 61, Rule 135, V2-R&T 2188.7
Cooperative Residential, Annual Reporting to Assessor – R&T 408.8
Exemption of Low Income, Leased/Rented Property - R&T 214, 236, 237, LTA 99/58, 99/76
Floating Homes - R&T 229
Furnishings Exempt - CAC XIII-3, R&T 224
Handicapped Persons, Tax Postponement - CAC XIII-8.5
Handicapped Persons, Welfare Exemption - R&T 214
Homeowners' Exemption – (See Homeowners’ Exemption)
HUD owned housing, taxability – LTA 11/013
Limited Equity Housing Cooperatives - V2-R&T 2188.7
Low/Moderate Income, Welfare Exemption - R&T 214, LTA 99/58, 99/76
Low Income, Leased/Rented, Exemption of - R&T 214, 236, 237, LTA 99/58, 99/76
Low Income, R&T 2229 Restrict. don't apply - R&T 2229, V2-STATS 1987, Ch 1469, 1988, Ch 77
Manufactured, Multi-Unit Housing - V2-H&S 18008.7
Military, Possessory Interest - R&T 107.4
Multi-Unit Manufactured Housing - V2-H&S 18008.7
Single-Family Dwelling Assessments - CAC XIII-9, R&T 167, 401.4
Tribal Housing Exemption – R&T 237, 259.13
Veterans – (See Veterans' Exemption, & Disabled Veterans' Exemption)

Housing Act of 1949 - Federal law regarding prop tax liability of fed Govt home repossessions & Foreclosures, see also Housing & Community Development Act of 1977, Sec 512, USC 1413(c) - LTA 76/012, 78/003
Housing and Community Development Act of 1977 - Fed Law; Sect 512 amends Housing Act of 1949 regarding taxation of Fed Govt repossessed/foreclosed homes, USC 1413(c) - LTA 76/012, 78/003

Housing and Community Development, Department of (See HCD)

Housing Authorities, Housing Exemption - V2-H&S 34400-34402

Housing Cooperative,
  CIO Exclusion - R&T 62(i)
  General - R&T 61, Rule 135, V2-R&T 2188.7
  Limited Equity - V2-R&T 2188.7
  Separate Assessment of - V2-R&T 2188.7

Housing, Military - R&T 107.4

Howard Jarvis Taxpayers Association v. City of Roseville,
  General v. Special Tax - CAC XIII C-1
  Special Tax - CAC XIII C-1

Howard Jarvis Taxpayers Association v. Orange County,
  Indispensable Parties - V2-R&T 5146 fn
  Prior Voter Approval - CAC XIII A-1

HUD 236 Apartments,
  Federal Law - Sect 236 of Public Law 90-448 (12 U.S.C. Sec 1715z)
  National Housing Act - R&T 402.9
  Subsidy Payments Not Income - R&T 402.9
  Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
  Welfare Exemption - R&T 214(f)

Human Body Parts, Exempt - R&T 33

Huntington Library & Art Gallery, Exempt - CAC XIII-4, R&T 203.5

Husbandry, Implements of,
  General - R&T 410-414
  Valuation - R&T 413

Hydrocarbon Production, Possessory Interest Valuation - Rule 27

I

Identification Number, Taxpayer, Parent/Child Transfer, Foreign National - R&T 63.1

Illegal Assessments, RR Car Tax, Cancellation of - V1-RR Car 11596

Illegal Goods and Illegal Substances,
  Assessment of - R&T 129
  Exclusion from Business Inventory - R&T 129
  Not Reported on Annual Property Statement - R&T 129

Illegal Substances (See Illegal Goods)

Images, Digitized, San Bernardino & Orange County - V2-Gov 27279.1

Immature Forest Trees, Exempt - CAC XIII-3

Immediate Harvest Value,
  Damaged Timber - V1-Timber 38204
  Defined - V1-Timber 38109, Rule 1023

Immediate Rezoning, Timberland - V2-Gov 51130, 51134, 51142


Impending Default, Notice of - V2-R&T 3351-3353, 3371

Impounded Funds, Interest Payable - V2-R&T 5153

Impound Accounts, Property Tax Postponement - V2-Gov 16210-16214

Imposition of,
  Disputed Amount, Claim for Refund - V2-R&T 5097.03
  Disputed Revenue, School Districts - V2-ED 14240

Improper Denial, Veterans' Exemption Audits - R&T 283

Improper Veterans' Exemption, Notice to Assessor - R&T 284
Improvement Bonds (See Bonds),
Annual Report to Assessor, Contents of - R&T 163
Reflected in Sales Price – R&T 110, LTA 99/12

Improvement District,
Revenue, to Provide BOE with TRA Data - ED 15301 (not in PTLG)
Water, Formed by March 1, 1980 - V2-STATS 1980, Ch 450

Improvements,
Allocation of Value - CAC XIII-13 (& Notes), R&T 607-08, Rule 2
Assessed to Tenant, Liens on - V2-R&T 2188.1
Assessment Procedure - R&T 608
Assessment to Other than Land Owner - V2-R&T 2188.1-2
Available for use - Rule 463.5(c)(4)
Classification As, Examples - Rule 124
Contributing to Land Income, Defined - R&T 423
Defined - R&T 105, 107.5, 110, 401, 401.5, Rule 122, 124
Defined - V2- R&T 2802, 4132
Destruction not Fault of Owner - V2-Gov 43007
Examples of - Rule 124
Exempt Land, on, Assessment - R&T 609
General - R&T 105, 107.5, 110, 401, 401.5, Rule 122
Leased Land, on, Assessment - V2-R&T 2188.1, 2188.2
Leased Land, on, Assessment to Other than Land Owner - V2-R&T 2188.1, 2188.2
Occupied or used, Defined - Rule 463.5(c)(5)
Ownership Separate from Land, Liens on - V2-R&T 2190.2
Ownership Separate from Land, with - V2-R&T 2188.1, 2188.2
Public, Agricultural Preserve, Open-Space Land - V2-Gov 51290-95
Public, Timberland - V2-Gov 51151-51155
Removal as Supplemental New Construction - R&T 75.10, Rule 463.5
Removals before & after July 31, 1985 - Rule 463.5(c)(2)
Seismic Rehabilitation - R&T 74.5, LTA 99/60
Seismic Retrofitting, not New Construction: Prop 127 - CAC XIII A-2(c)
Seismic Retrofitting - CAC XIII A-2(c), LTA 99/60
Safety, Exclusion as New Construction - R&T 74.5, LTA 99/60
Separate Assessment from Land - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
Separate Ownership, Statement of - V2-R&T 2188.2
Separate Ownership Statement - V2-R&T 2188.2
Street, Additional Property Tax Rate - V2-R&T 2272
Street, Additional Tax Rates - V2-R&T 2272
Tax Rate - CAC XIII-12
Welfare Exemption - R&T 214.12

In Lieu Fees,
Designated Wildlife Areas - V2-F&G 1504
PERS Property - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen opinion 90-908, LTA 2014/032
Wetlands Bank Site, As Public Entity, Payment of - [F&G 1775 et seq., of Sec 2]
Wildlife Areas - V2-F&G 1504

In Lieu of Foreclosure, Instruments, Exempt from Doc Transfer Tax - V1-DTTA 11921

In Lieu Payments,
Assessment Errors, County of 8,000,000 - V2-R&T 4833
National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights
Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)

In Lieu Tax,
General - CAC XIII-19, V1-B&C 23154
Not Applicable Upon Special Franchises - V1-B&C 23154
Railroad Car Tax as - V1-RR Car 11252

In the Course of Construction, Facilities, Welfare Ex - R&T 214.2, 532.2
In This State, Defined - R&T 130, 5304, 11205
In Transit, Goods - R&T 1016-1022, (See Goods in Transit)
In Use, Value - AH 501, (See Cleve Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno)
Inaccurate Cost Reporting, Personal Prop - R&T 531.3
Incentive Zone, Urban Agriculture – V2-Gov 51040-51042, R&T 402.1, 422.7; See LTA Index
Incidental Nonresidential Use, Base Year Transfer - R&T 69.5(g)(3),(4)
Incidental to an Offer for a Change in Ownership, Defined - Rule 463.5(c)(8)
Income, Unrelated Business Taxable, Welfare Exemption - R&T 214.05
Income Approach,
Cable TV - R&T 107.7
General - R&T 110, 401, Rule 8
Income Tax (See Bank & Corporation Taxes),
  Banks - V1-B&C 23181
  Corporation - CAC XIII-26
  Imposition - CAC XIII-26
  Records, Access to - PIT 19551, Bank & Corp Tax 26453c (neither in PTLG)
  Records, State, Inspection by Assessor - B&C 26453c (not in Tax Law Guide), see also footnote to R&T 405 (extent of Assessor's rights), Lyon's v. Estes

Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (Pacific Mutual Life v. Orange)

Incompatible Activities, Forbidden for BOE Employees - V2-Gov 15625

Incorporation,
  City of La Quinta, Tax Allocation - V2-STATS 1983 Ch 53
  Of Land, Into Agricultural Preserve - V2-Gov 51235

Incorrect Address, Tax Bill Mailed to - V2-R&T 2610.5
Increase in Value, Appeals, Authority & Notice Requirement - R&T 1609.4, Rule 313(f), 307(d)

Indebtedness, Bonded, Welfare Exemption - R&T 214

Independent, Defined for Possessory Interests - R&T 107(a)(1)

Independent Contractor Exclusion, Hand Tool Exemption - R&T 241

Index, for Roll, Preparation of - R&T 615
Index, CAO Letters – CAO 2010/001, 5011/001, 2013/007

Inflation Factor,
  Adjustment of New Construction - R&T 75.18
  Annual Notice of increase not Required - R&T 619(f)
  Annual 2% Maximum - CAC XIII-A-2(b), R&T 51(a), 75.18, 619(f), Rule 460(5)
  CCPI, CA Consumer price Index - R&T 51(a)(1)(B), V2-R&T 2212
  General - CAC XIII-A, R&T 51(a), 75.18, 619(f), Rule 460(5), LTA 99/53
  Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53

Inflation Rate, Defined - Rule 460

Informal Assessment Review,
  Delinquent Property Tax Penalty/Payment – V2-R&T 2635.5, 4985.5, 5151
  Extension of Appeal Filing Date by Bd. of Sups Resolution - R&T 1603(d)
  Taxpayer's Right to - R&T 75.51(g)(1), 534(c), 2611.6(i)(1)

Information,
  Access Between Assessors - R&T 408(2)(b)
  Assessment Appeals, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
  Assessor's Right to Request New Construction Information Within 45 days - R&T 441(d), LTA 04/071
  Confidential – (See Assessor's Records; Confidentiality; Records)
  Confidential, BOE Employees - V2-Gov 15619
  Disclosure, BOE Employees - V2-Gov 15619
  Exchange of, Assessment Appeal - R&T 1606, Rule 305.1, B of A v. County of Fresno
  Exchange W/Other Agencies re: Mobilehomes - R&T 5842
  Failure to Provide Upon Written Request - R&T 501 & Footnotes
  Fee for Actual Cost of Developing/Providing - R&T 409
  Fees for Development/Provision - R&T 409
  Inaccurate on Property Statements, Escapes - R&T 531.4
  Kept Confidential, to be, by BOE Employees - V2-Gov 15619
  Market Data, Access by Assessee Upon Request - R&T 408.2
  Penalties for Refusing to Give - R&T 462, 468
  Post Lien Date, at Appeals, 90-Day Rule - R&T 402.5, B of A v. County of Fresno
  Public Record, Access & Fees - R&T 408.3, [Gov PRA 6250-6254]
  Public Record, Fee for Actual Cost of Development - R&T 409

102
Information (Cont.)

Regarding BOE Assessed Property Value, from Assessor - R&T 831
Request by Dept of Finance, of Any Local Agency - V2-R&T 2227
Request for, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Request for, Supporting Enrolled Assessment - R&T 408(e)(2)
Requested by BOE, Requirement to Provide - R&T 407
Roll Inspection – Rule 266
Roll, Acquisition by Special Districts, Etc - R&T 647-649
BOE Assessed Property Value, from Assessor - R&T 831
Supporting Enrolled Assessment, Request - R&T 408(e)(2)
Tax Bills, on - V2-R&T 2611.6
Written Request for, Supporting Enrolled Assessment - R&T 408(e)(2)

Informational Copy, of Tax Bill - V2-R&T 2610.6

Inheritance,

Change in Ownership - Rule 462.260(c)
Property, of, Change in Ownership Filing Requirements/Deadlines - R&T 480

Initiatives, Costs Mandated by, Additional Tax Rates - V2-R&T 2271

Injunctions,

Prohibited in RR Car Tax Refund Claims - V1-RR Car 11571
Tax Collection - V2-R&T 4807

INS - Insurance Code

Inspection of,

Assessment Roll – Rule 266
Corporate Records, by Assessor - V2-Corp 1506
Records - R&T 441, 441(d), 470, Rule 4(b), LTA 04/071
Records by Taxing Agency Reps - R&T 646
State Income Tax Records - B&C 26453c(Not in PTLG)
Work of Local Officials, by BOE - V2-Gov 15612

Installation Permits, Manufactured Homes/Mobilehome - V2-H&S 18613.2

Installment(s),

1st, Secured Roll, Due 1 November - V2-R&T 2605
Credit for Starting Installment Plan - V2-R&T 4337
Deferral of Defaulted Taxes - V2-R&T 4222.5
Deferral of Tax Bill Installment, Secured Roll Calamity - R&T 194-195.1
Delinquent, 1st & 2nd Penalty - V2-R&T 2617, 2618, 2704, 2705
Delinquent, in Lieu Payment, County of 8,000,000 - V2-R&T 4833
Four Year, Payment of Escape Assessment Tax Bills over $500 - V2-R&T 4837.5
Payment of Escape Assessment Tax Bills over $500 - V2-R&T 4837.5
Redemption, Credit for - V2-R&T 4336
Secured Roll, 1st Due 1 November - V2-R&T 2605
Secured Roll, 1st Delinquent 10 December - R&T 2617, 2704
Superior Court Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax - V2-R&T 2605-2607.1, 2700-2708
Tax, Default on - V2-STATS 1979, Ch. 27
Tax Bill, Deferral of, Secured Roll Calamity - R&T 194-195.1
Two Equal, Payment of Tax - V2-R&T 2605-2607.1, 2700-2708

Installment Payments,

Delinquent Taxes - V2-R&T 4217
Over 4 Years, Escape Assessment Tax Bills over $500 - V2-R&T 4837.5
Railroad Car Tax - V1-RR Car 11253
Redemption of Tax-Defaulted Prop – (See Redemption)
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax Due to Corrections, of - V2-R&T 4837.5
Timber Tax - V1-TYT 38504

Instructions, Timber Grading, BOE - R&T 434

Instruments (See Documents),

Bankruptcy, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
Divorce, of, Exempt from Doc. Transfer Tax - V1-DTTA 11927
Receivership, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
Reorganization, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
SEC, Exempt from Documentary Transfer Tax - V1-DTTA 11924
Securing Debt, Exempt from Doc. Transfer Tax - V1-DTTA 11921
Taken in Lieu of Foreclosure, Exempt from Doc. Tax - V1-DTTA-11921
Transferring Title, Defined - V2-Gov 27279

Insufficient Security, on Property, Tax Rate - V2-Gov 29107

103
Insurance, Ocean Marine - CAC XIII-28
Insurance Commissioner, Applications for Transfer, Insurance Co Separate Accounts - R&T 487
Insurance Company,
  Assessment - CAC XIII-28
  Separate Accounts,
    Real Prop in - R&T 441.1, 480.7, 487, [INS 10506]
    Public List - R&T 441.1(a)(4)
    Transfers - R&T 480.7, 487, INS 10506
  Separate Account Statement, Public List of Names/filing Date - R&T 441.1(a)(4)
  Tax Rate Changes - CAC XIII-28
Insurance Corporations, Taxation of - CAC XIII-28
Insurer, Defined - CAC XIII-28
Intangible Assets,
  Cable TV - R&T 107.7
    Examples of - R&T 107.7(d), 110(d)
  General - R&T 107.7, 110(d), 212; V1-B&C 23154, LTA 91/073, 92/007, 93/075, 94/004
  Taxability of - R&T 107.7, 110(d), 212 (c); V1-B&C 23154, LTA 91/073, 92/007, 93/075, 94/004.
Intangible Rights,
  Cable TV - R&T 107.7
    Examples of - R&T 107.7(d), 110(d)
    Taxability of - R&T 107.7, 110(d), 212 (c), V1-B&C 23154
Intangibles,
  Cable TV - R&T 107.7, LTA 93/75, Emil Shubat v. Sutter County
  Escaping Assessment - R&T 353
  Examples of - R&T 107.7(d), 110(d)
  Not Assessable - R&T 107.7, 995, 997, 998, V1-B&C 23154, LTA 93/75; Roehm v. Orange County,
    Stanislaus County v. Appeal Board, Emil Shubat v. Sutter County, SHC Half Moon Bay LLC v. San Mateo
    County (LTA 15/32)
Intent,
  Owner, of, Fixture Classification - Rule 122.5(d)
  Primary Test for Fixture Classification, as - R&T 105, 107, Rule 122.5(d),
Inter-County Base Year Transfer,
  Age 55 and Disabled (Prop 60) - R&T 69.5
  Sunset Date - R&T 69.5 (extended indefinitely per AB 240, Ch 277, Statutes of 1997)
Inter-County Ferries - R&T 1137
Inter-County Pipelines,
  Appeals must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
  Appraisal Unit for Appeals of - R&T 401.8
  Economic Unit for Appeals of - R&T 401.8
  Extends Provisions – R&T 401.10
  Density Classification - R&T 401.12
  Full Cash Value - R&T 401.10
  High Density, $20,000 per Mile - R&T 401.10
  Intra-County Portion, Combination into Single Assessment - 401.13
  Low Density, $9,000 per Mile - R&T 401.10
  Rights of Way, Assessed as One Parcel - R&T 401.8
  Rights of Way, Full Cash Value - R&T 401.10
  Transitional Density, $12,000 per Mile - R&T 401.10
  Valuation of, 1984-85 to 2001-02 - R&T 401.10
Inter-County Transfer, Base Year Value,
  Disaster Relief - R&T 69.3 (Prop 171)
  General - R&T 69.5
Inter Vivos Gift, Documentary Transfer Tax Exclusion - V1-DTTA 11930
Interest,
  3%, on Refunds for any Reason - V2-R&T 5151
  Bonds, from, Taxation - CAC XIII-26
  Calamity/Disaster Refunds, not required if within 120 Days of transfer to Auditor - V2-R&T 5151
  Computation Period, Refunds - V2-R&T 5151
  Cable TV (See Cable Television)
  County Pooled Apportioned Rate - V2-R&T 5151
  Debt, on, Additional Tax Rates - V2-R&T 2270, 2279.1
  Defined - R&T 115
  Disaster/Calamity Refunds, not required if within 120 Days of transfer to Auditor - V2-R&T 5151
  Escape Assessments, 4 Year Installment Payment Plan Interest Charge - V2-R&T 4837.5
  Failure to File Timber Tax Return - V1-Timber 38423
  Fractional, Minimum Transfer - R&T 65.1
Interest (Cont.)

Impounded Funds - V2-R&T 5153
Late Payment, Jeopardy Determination - V1-Timber 38432
Lien Against Property Assessed - V2-R&T 2187
Overpayment of Railroad Car Tax, on - V1-RR Car 11555, 11576
Overpayment, Timber Tax - V1-Timber 38606-07
Payable on Impounded Funds - V2-R&T 5153
Payment, Timber Tax Refunds/Overpayment - V1-Timber 38606-07
Penalties, Costs, Refund of - V2-R&T 5106
Penalties, on, Timber Tax - V1-Timber 38451-38453
Penalty Assessments - R&T 506
Percentage, Minimum Assessable Transfer - R&T 65.1
Possessory – (See Possessory Interest)
Property Tax Postponement - V2-Gov 16183
Railroad Car Judgments - V1-RR Car 11576
Railroad Car Tax Assessment, Tax Paid after 10 Dec - V1-RR Car 11319
Railroad Car Tax Overpayments - V1-RR Car 11555
Railroad Car Tax, Relief on Board Employee Errors or Delays - V1 - RR Car 11409
Rate of, 3% on Refunds for any reason - V2-R&T 5151
Rate of, Failure to File Timber Tax Return - V1-Timber 38423
Rate of, Timber Deficiency Determinations - V1-Timber 38412
Refund of Taxes, on - V2-R&T 5150.5-5153
Relief on Erroneous Refunds, Timber Tax - V1-TYT 38624
Security, Addition of Other Claimants to Roll, Documentation for - R&T 610
Supplemental Unsecured Late Payments - R&T 37
Taxes for Which Recovery Allowed, on - V2-R&T 5150.5-5153
Timber Tax, Relief on Board Employee Errors or Delays - V1-RR Car 11409
Undivided, Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7
Interest Computation Period, Refunds - V2-R&T 5151
Interest Rate, 3% on Refunds for any reason - V2-R&T 5151

Interests, Cable TV (See Cable Television)
Intermediate Holder, Mobilehome Park Conversion - R&T 62.2, LTA 99/075
BOE Confidentiality Assessment Practices Survey, pg. 13
Interspousal Transfers, Change in Ownership - R&T 63, Rule 462.220
Intestate Succession,
   Date of Change in ownership - Rule 462.260(b)
   Date of Death as Date of CIO, Parent/Child Transfers - R&T 63.1
Intra-County Base Year Transfer,
   Age 55 and Disabled (Prop 60) - R&T 69.5
   Disabled or Age 55 (Prop 60) - R&T 69.5
   Disaster – R&T 69
Intra-County Pipeline Lands and Rights of Way,
   Combination into Single Assessment - 401.13
   Segment Combination - 401.13
Intra-County Pipeline Rights of Way, Consolidation of Assessment - 401.13
Intra-County Pipelines, Base Year Value of Segments and Components - 401.13
Intrastate Water Carrier,
   Defined - R&T 1016
   Returns - R&T 1020
Inter-County Base Year Value Transfer, by county ordinance
   Age 55 and Disabled (Prop 90) - R&T 69.5, LTA 16/034
   Disabled or Age 55 (Prop 90) - R&T 69.5, LTA 16/034
   Disaster – R&T 69.3, LTA 14/040
Inventories/Inventory (See Business Inventories; Illegal Goods),
   Appraisement, and, Probate, CIO Statement Filing at Time of, - R&T 480
   Business, Exemption - R&T 129, 219, 531.5, Rule 133
   Exempt from Taxation - R&T 129, 219, 531.5, Rule 133
   Exclusion, Builder's, from Supplemental Assessment - R&T 75.12
   Hospital - LTA 90/045
   Mobilehome Dealer's - R&T 5815
   Probate, COS Filing at time Inventory & Appraisal filed with Court - R&T 480
Investments,
   Defined - CAC XIII-28
   Public Moneys, Deposit by Legislature - CAC XI-11
Inyo County, Assessment of Local Govt Prop - CAC XIII-11
Irrevocable Trusts, Change in Ownership - Rule 462.160, 462.260(c)(1)

Irrigation Districts (See Districts, Special Districts)
Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
Acquisition of Secured Roll Copy - R&T 647, 649
Land Leased to State for Parks/Recreation - V2-STATS 1969 Ch 1046
Madera, Assessment of LCA Land - V2-Water 26625.1
Unsecured Roll Acquisition - R&T 648, 649

IRS,
Exemption Letters, Franchise Tax Board Letters in Lieu of, Welfare Exemption - R&T 214

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January 1,
12:01 am,
Lien on Private Railroad Car Attaches - R&T 732
Lien on State-Assessed Property Attaches - R&T 722
Taxes Become Lien on Property - V2-R&T 2192
1983, 2-Year Appeal Hearing Limit Effective - Rule 309(b)
1999, Sunset Date of 10 Appeal Board maximum - R&T 1621
Cities/Districts Report Boundary Change to BOE - V2-Gov 54902
Lien Date - V2-R&T 2192
Lien Date - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5, 1605,
V2-R&T 2192
Timberland Values Set - R&T 434.5
To 1 June, Notice of Unitary Values Mailed - R&T 731
To 30 June, Non-unitary Value Notice Mailed, BOE - R&T 732
January 2, BOE Property Statement Request to State Assessee - LTA 90/002
January 5, Account to Auditor for Money Collected - V2-R&T 2616
January 15,
Airport Operators to Furnish Aircraft Owners List - R&T 5366
Homeowners' Exemption Affidavit, Assessor to Mail By - R&T 255
January 16, Last Day 4 RR Car Owner 2 Request 3 Feb Presentation - LTA 90/003
January 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
January 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to Complete RR Car Reassessment Hearings - V1-RR Car 11338
Timber Tax Due for 1 Oct-31 Dec Period - V1-Timber 38401
January 1993, Storm Disaster relief, Certification of Reduction - R&T 196.61-.63
January 2005, Homeowners' Exemption on Dwelling Damaged or Destroyed by Flood, etc. – R&T 218(h)
January 2006, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)
Jeffery Pine - Rule 1021
Jeopardy Assessment, Railroad Car (See Railroad Car Tax),
Railroad Car, Delinquent Tax - V1-RR Car 11354
Railroad Car, Notice of - V1-RR Car 11352
Railroad Car, Reassessment Petition - V1-RR Car 11353
Jeopardy Determination (See Timber Tax),
Hearing Request - V1-Timber Tax 38345
Hearings - V1-HPR 5030-5036
Late Payment Interest Rate - V1-Timber 38432
Notice Mailing - V1-Timber 38434
Order of BOE or Admin Officer - V1-HPR 5035
Penalties - V1-Timber 38432
Redetermination Petition - R&T 38433, V1-HPR 5031
Reductions of - V1-HPR 5033
Relief Determination - V1-HPR 5033
Sale of Seized Property - V1-HPR 5033
Joint Purchases, Tax-Defaulted Property - V2-R&T 3792
Joint Tenancy,
Change in Ownership - Rule 462.040
Joint Tenancy (Cont.)

Change in Ownership (Joint Tenancy) – ALOs 220.0310, 220.0311; Benson v. Marin Co. AAB (2013) 219 Cal.App.4th 1445
Change in Ownership, Exclusions - Rule 462.040(b)
Creation/Transfer/Termination as COS - R&T 61, 65, Rule 462.040
Transfer of Interests - R&T 61, 65, Rule 462.040
Jointly Assessed Property, Unsecured Roll - R&T 405
Judge, Administrative Law, Hearing Officer Contracts - R&T 1636
Judgment,
Errors (See Errors),
  General - R&T 51.5, V2-R&T 4831, LTA 91/053
  12 month Appeal Period - R&T 1603(c), LTAs 91/053, 95/036
  Appeal outside normal Period - R&T 1603, LTA 91/053, 95/036
  Assessor's, affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 91/053, 95/036
  Assessor/Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/053, 95/036
For Assignees, Railroad Car Tax - V1-RR Car 11557
For Taxes, City, Satisfaction - V2-Gov 43063
For Taxes, Timber Yield Tax – (See Timber Tax Judgments)
Interest on, Railroad Car Tax - V1-RR Car 11576
Summary, Unsecured Taxes - V2-R&T 3101
Taxes as - V2-R&T 2186
Timber Tax, Rate of Interest - V1-Timber 38616
Un-assessed Property - R&T 1364
Unsecured Property Tax Lien - V2-R&T 3103, 3105
Unsecured Roll Tax Collection - V2-R&T 3101-3107
Unsecured Taxes, Record - V2-R&T 3103
Unsecured Taxes, Satisfaction of - V2-R&T 3107
Judicial Review,
  Assessment Appeals - R&T 1610.8 footnotes
  Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
July,
  2nd Monday In, Assessment Statistics Reported to BOE - R&T 407
  3rd Monday In, Local Board Meets in 2nd-58th Class County- R&T 1604
July 1,
  Audit of Veterans' Exemptions by Auditor - R&T 280
  Auditor Delivers Secured Roll to Collector - V2-R&T 2855
  Board of Sups to Publish Appeals Period Notice - R&T 1601
  Copy of Assessment Roll to Cities of 2nd-58th Class Counties - R&T 647
  Defaulted Property, Tax Collector Notice of - V2-R&T 3362
  Inform Assessee of Value Increase - R&T 619
  Inform BOE of Value of Property Receiving HOX - R&T 1367
  Local Roll Completed/Delivered to Auditor - R&T 616, 617
  Provide Dept of Aeronautics W/County Aircraft Data - V2-R&T 5366
  Tax, Penalties, Costs in Default as of 12:01 July 1 - R&T 3436
  Tax Agency Consolidation - R&T 38
July 2,
  1st Day to File Main Roll Appeal - R&T 1603, LTAs 91/53, 95/36
  To September 15, Appeal Filing Period, Secured and Unsecured Roll - R&T 1603; LTAs 91/053, 95/036
  To November 30, Appeal Filing Period, Secured Roll - R&T 1603; LTAs 03/015, 04/013, 04/026, 05/021, 05/030,
    06/014, 06/020
July 5,
  Account to Auditor for Money Collected - V2-R&T 2616
July 15,
  Auditor Certifies Timber Tax Revenue to Controller - V2-Gov 27423
  Duplicate Property Statement Returned if Requested - R&T 443.1
  Estimates of BOE Assessed Value to Auditors by - R&T 755
  First Day to Inspect BOE Roll - R&T 755
  State Controller Notified of Timber Rev by Auditor - V2-Gov 27423
July 16,
  Appeal Boards Meet in 2nd-58th Class Counties - R&T 1604
July 20,
  Applications to BOE for Review, County, Etc - R&T 1840
  File Declaration of Intent to Petition After BOE Val Notice, to - R&T 731
  Petition for Reassessment to be Filed by - LTA 03/017
  Prior to Appeal Hearing, Minimum for Filing Exchange of Information - R&T 731
July 25,  
Tax Collector Statement of Transactions to Auditor - V2-R&T 2616

July 31,  
HCD Reports New Mobilehome Owners to Assessors - R&T 5841  
BOE Adopts Assessment Rolls/Transmits to Auditors - R&T 756  
BOE to Hear Petition Appeals of Unitary/Non-Unitary Val - LTA 90/002  
Timber Tax for 1 Apr-30 Jun Period Due - V1-Timber 38401

July 2006,  
Homeowners' Exemption on Dwelling Damaged or Destroyed by Wildfires – R&T 218(j)

June 1,  
Auditor Delivers Certified Secured Roll to Collector - R&T 2855  
BOE Notifies Assessor of Welfare/Vets Eligibility - R&T 254.5  
To 4 June, Delivery Period of Delinquent Roll - V2-R&T 2626-27

June 3,  
Home Damaged/Destroyed by Flood in 2004 - R&T 218(f)

June 4,  
Auditor Delivers Delinquent Roll to Collector - V2-R&T 2626-27

June 5,  
Account to Auditor for Money Collected - V2-R&T 2616

June 8,  
Notice of Impending Default Published - V2-R&T 3351-53, 3361, 3371

June 15,  
Assessor Provides Description of Property 4 Tax Sale - V2-R&T 3691.3  
Welfare/Vets Exemption Findings to Assessor by BOE - R&T 254.5

June 27,  
Statement of Transactions, Tax Collector to Auditor - V2-R&T 2616

June 30,  
HCD Reports New Mobilehome Owners to Assessors - R&T 5841  
Last Day for Assessor to Notify BOE of HOX Prop Value - R&T 1367  
Last Day to,  
Estimate Timber Harvest Value, BOE - V1-Timber 38204  
File Disabled Veteran Termination Notice - R&T 278  
Mail Non-unitary Value Notice, BOE - R&T 732  
Notice of Impending Default, As of Date - V2-R&T 3351  
Unpaid Separately Billed BOE Tax to Unsecured Roll - V2-R&T 2189.1  
Unpaid Tax is in Default - V2-R&T 3436

June 2005,  
Homeowners' Exemption on Dwelling Damaged or Destroyed by Flood, etc. – R&T 218(h)

June 2006,  
Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)

Jurisdiction,  
Defined - R&T 95(b), 100.2, 100.3  
Local Board of Equalization - Rule 302  
Taxation of Certificated Aircraft - R&T 1155

Jurisdictional Change,  
Defined - R&T 95(e)  
Local Govt, Revenue Allocation - R&T 99  
Special Districts - R&T 99.1, 99.2

K  
Kindergarten (See Schools, School Districts, & Nursery Schools)

L  
La Quinta, City of, Allocation of Revenues - V2-STATS 1983 Ch 53  
Laborer Housing,  
Open-Space Land - V2-Gov 51238, 51238.5  
Open-Space Valuation - R&T 428  
Lack of Appearance, Assessment Appeal Hearing - Rule 313(a)
Land, and Improvements, Separate Assessment - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823

Land,

City Lot Description - R&T 324
Classification Examples - Rule 124
Classification, Legislative Analyst's Report on - V2-R&T 2229
Combination of, if in Multiple Revenue Districts - R&T 606
Covered by Multiple Tax Rate/Revenue Districts - R&T 606
Debts Secured by, Exempt - CAC XIII-3
Defined - R&T 103, 104, 105, 110, 401, Rule 121 (See Rule 124)
Description - R&T 322-327
Description on Roll - R&T 610
Enforceably Restricted, Open-Space Valuation - R&T 423.3, 426, 430.5, ALO 620.0016
Federal Survey Description - R&T 324
Government Survey Description - R&T 322
Hazardous Waste Property, Designated as - V2-H&S 25229
In Multiple Revenue Districts/Tax Rate Areas, Separate Assessment & Combination - R&T 606
Leased by Church - R&T 206.2
Leased to,

Community College - R&T 214.6
Government, and Government Entities - R&T 214.6
State by Irrigation District, Parks/Recreation - V2-STATS 1969 Ch 1046
State Universities - R&T 214.6
Leased, Separate Assessment of - V2-R&T 2188.4
Leased, Tax Reductions - R&T 202.2
Legal Description Filing Requirements - R&T 456, 467
Legal Description for Assessment Purposes, General Provisions - R&T 321
Legal Description,

Assessors' Maps - R&T 327
Failure to File, Court Citation - R&T 457, 459.5
Taxing Agency Filing Requirements - R&T 467
Local Government, outside Its Boundaries - CAC XIII-11
Local Government, Taxation - CAC XIII-11 (See Section 11)
Metes & Bounds Description - R&T 328
Multiple Revenue Districts/Tax Rate Areas, Separate Assessment & Combination - R&T 606
Official Map Description - R&T 325
Owner Map Description - R&T 326
Ownership Separate from Improvements - V2-R&T 2188.1, 2188.2
Possessory Interest Tax Rates - CAC XIII-12
Public, Cancellations of Assessments - V2-R&T 5026-29, 5061-64
Reasonable size, of, Defined Base Year transfers - R&T 69.5
Restricted, Wildlife Habitat Contract - R&T 423.8
Secured Debts, Exempt - CAC XIII-3
Separate Assessment from Improvements - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
Separate Assessment of Leased Land - V2-R&T 2188.4
Separate Ownership, Statement of - V2-R&T 2188.2
Situs of Property - Rule 204
Spanish Grant Description - R&T 323
Surveying on Court Order - R&T 458, 459, 459.5
Taxation of - CAC XIII-3
Unpatented, Assessment of - R&T 403
Use Restrictions, Affect on Assessment - R&T 402.1, ALO 535.0000 et seq.
Valuation of, under Wildlife Habitat Contract - R&T 423.8

Land of Reasonable Size, Defined, Base Year Transfer, Revised - R&T 69.5(g)(3)&(4)
Land Conservation Act, Generally - R&T 421-430.5, Rules 51-54, V2-Gov 51070-51097, LTA 05/016 (See LCA)
Land Sales, Comparables not Later than 90 Days from Lien Date - R&T 402.5
Land Secured Debts, Exempt - CAC XIII-3
Land Stewardship Program Act of 1995, Agricultural - R&T 421.5, 422.5, V2-PRC 10200-10277
Land Use Restrictions, Affordable Housing (City Regulatory Agreement) – ALO 535.006
Land Use Restrictions, Federal Housing Projects – ALO 535.0018
Land Use Restrictions, Hazardous Waste - R&T 402.1-3, V2-H&S 25202.2, 25229
Land Use Restrictions, Nonprofit Corporation – R&T 402.1
Landfill, Sanitary, as New Construction - Rule 124(a)
Landing Fees, as a PI - United Airlines, Inc. v. San Diego Co. 1 Cal. App. 4th 418, '91
Landowner, Defined - V2-Gov 51075, R&T 2285
Last Assessee, Notice To, Cancellations of Tax/Penalties - V2-R&T 4946-47
Last Equalized County Assessment Roll, Defined - R&T 2050
Last Equalized Roll, Defined - R&T 2051

Late Claim,
  Cemetery Exemption - R&T 270
  College Exemption - R&T 270
  Library Exemption - R&T 270
  Public School Exemption - R&T 270
  Tribal Housing Exemption - R&T 270

Late Payments (See Delinquency; Delinquent Taxes),
  Delinquent Tax, Railroad Car - V1-RRCar 11405, 11430
  Interest, Jeopardy Determination - V1-Timber 38432
  Interest, Supplemental Unsecured Tax - R&T 37

Latest Owner of Record. Tax, Refund Less Than $5000, Paid to - V2-R&T 5104

Law Enacted after Jan. 1, 1973, Defined - V2-R&T 2201

Law Judge, Administrative, Hearing Officer Contracts - R&T 1636

Lawful Compensation, Physicians', Hospital Exemption - R&T 214.7

Lawsuits – (See Suits; Court Actions)

Lawsuits, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5

LCA - Land Conservation Act or Williamson Land Act, or Open-Space Land Act

LCA (CLCA) (See Land Conservation Act; Conservation Dept; Open-Space Land; Green Tab Section of V2),
  Agricultural Preserve,
    Administration Rules - V2-Gov 51232
    Advisory Board - V2-Gov 51239
    Annexation of Land - V2-Gov 51235
    Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016
    Cancellation Fee - V2-Gov 51283.5, LTA 05/016
    Cancellation Reports - V2-Gov 51207
    Cancellation Value Appraisal – Gov 51203
    Definitions - V2-Gov 51201
    Disestablishment - V2-Gov 51232-33
    Equalization - V2-Gov 51203
    Establishment of - V2-Gov 51230, 51233-34
    Formal Review - V2-Gov 51283.5
    Hearings - V2-Gov 51230
    Inclusions - V2-Gov 51205
    Non-renewal - V2-Gov 512336
    Public Improvements - V2-Gov 51290-95
    Size - V2-Gov 51230

Agreements Qualifying Land for Assessment - Rule 51, 54

Agricultural and Laborer Housing - V2-Gov 51238, 51238.5

Agricultural Conservation Easement - R&T 421.5, 422.5, V2-PRC 10200-10277

Agricultural Conservation Easement, Defined - R&T 421.5, 422.5, V2-CIV 815.1

Agricultural Land Stewardship Act of 1995 - R&T 421.5, 422.5, V2-PRC 10200-10277

Annual Factor - R&T 423

Annual Income to be Capitalized - R&T 423

Annual Interest Component - R&T 423

Assessment of Land in Madera Irrigation District - V2-Water 26625.1

Automatic Renewal of Contract - V2-Gov 51244.5

Breach of Contract - V2-Gov 51250

Chico Basin – V2-Gov 51256.2

City/County Authority to Contract - V2-Gov 51240

Compatible Uses - V2-Gov 51238.1-51238.5

Conservation Easement,
  General - R&T 421.5, 422.5, V2-PRC 10200-10277
  Acquisition/Holding by Legal Entity - V2-Civ 815.3
  Agricultural, Defined - R&T 421.5, 422.5, V2-Civ 815.1
  Definition - V2-Civ 815.1, 815.2
  Enforceable Restrictions - V2-Civ 815.7
  Legislative Findings - V2-Civ 815
  Native American Tribe Holding - V2-Civil 815.3
  Recording of Conveyance - V2-Civ 815.5
  Remedies for Violation - V2-Civ 815.7
  Retained Interest of Grantors - V2-Civ 815.4
  Enforcement - V2-Civ 815.7

Contract Amendments - V2-Gov 51253

Contract Cancellation - V2-Gov 51280-86, LTA 05/016

Contract Contents - V2-Gov 51240, 51241, 51243
LCA (Cont.)

Contracts, Breaches of - V2-Gov 51250
Contracts, Revise Language and Assessment – R&T 16142, 16142.1, 16148, 51244, 51244.3
County May Collect Fee for Contract Cancellation, Etc - V2-Gov 51287
County-Assessed Values - V2-Gov 51202
Definition of Open-Space Land - R&T 421, V2-Gov 16143
Director of Conservation, Notice To, Any Contract Change - V2-Gov 51207 et al
Dis-incorporation of Land - V2-Gov 51235
Easements,
Abandonment - V2-Gov 51090, 51093, 51094
Acceptance by City/County - V2-Gov 51080-81, 51084
Acceptance of Deeds - V2-Gov 51083
Building Permits - V2-Gov 51086
Deed Contents - V2-Gov 51082
Definitions - V2-Gov 51075
Effective Date of Grant to Nonprofit Org - V2-51083, 51086
Eminent Domain - V2-Gov 51095
Enforceable Restrictions - V2-Gov 51096
Legislative Intent - V2-Gov 51070-73
Nonrenewal - V2-Gov 51090, 51092
Open-Space - R&T 421, V2-Gov 51075
Planning Commission/Department Reports - V2-Gov 51085
Recordation with County Recorder - V2-Gov 51087
Solar – use Easement, Enforceable Restriction  – R&T 402.1(a)(9), Gov 51190, 51255.1
Termination of - V2-Gov 51090-95
Violations - V2-Gov 51086
Eligible Land - V2-Gov 51242
Endangered Species Habitat Contract - R&T 423.8
Enforceably Restricted Land, Valuation - R&T 423.3, 426, 430.5, ALO 620.0016
Enforceable Restrictions,
Agricultural Conservation Easement - R&T 422.5
Defined - R&T 422, 422.5
Enforcement of - V2-Gov 16147
General - R&T 422.5, V2-Gov 51252, STATS 1971, Ch 719
Enforcement Actions - V2-Gov 51251
Exclusion from Supplemental Assessment - R&T 52, 75.14
Fictitious Contracts - V2-Gov 51248.5
Filing Date, Final, for Proposal - R&T 430.5
Filing of Maps - V2-Gov 51237, 51237.5
Final Filing Date for Proposal - R&T 430.5
Free Public Recreational use - V2-Gov 51238.5
Fruit/Nut Bearing Trees & Vines, Valuation of - R&T 429
Gas/Electric/Other Facilities - V2-Gov 51238
General - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097
Habitat Contract, Wildlife - R&T 423.8
Hearing Notice & Publication of Notice - V2-Gov 51284
Incorporation of Land - V2-Gov 51235
Information Furnished to City/County by Owner - V2-Gov 51247
Interest Component from BOE by 1 October - R&T 423, 439.2
Legislative Declarations - V2-Gov 51220-22
List of LCA Property to Secretary of Resources Agency by 31 Oct - V2-Gov 16144
Local Government Owned Lands (LCA Contract) – ALO 550.0008
Lot Line Adjustments – V2-Gov 51257
Modification of Agreement/Scenic Easement Deeds - R&T 424
Minerals/Quarries, Consideration of - R&T 427
Nonrenewal - V2-Gov 51245
Notice of FMV of Contract Cancelled, to Assessee From Assessor - V2-Gov 51283
Notice of Intent to Consider Contract - V2-Gov 51243.5
Notice to City - V2-Gov 51243.5
Parcels Assessed for Timber, List of - V2-Gov 51110
Perennials Valued as Open-Space Land - Rule 52
Perennials, Valuation of - Rule 52
Proposal Final Filing Date - R&T 430.5
Public Hearings & Publication of notice of Hearing - V2-Gov 51284
Publication of Notice of Hearing - V2-Gov 51284
Rebuttable Presumption of Agricultural use - R&T 430
LCA (Cont.)

Rescission/Entry into Easement Agreement - V2-Gov 51255
Rescission/Entry into New Contract - V2-Gov 51254
Rescission/Entry into New Contract for Lot Line Adjustment – V2-Gov 51257
Rescission/Entry into New Contract for Solar Use Easement – V2-Gov 51255.1, 51190
Recording with County Recorder - V2-Gov 51248
Removal of Land under Contract - V2-Gov 51236
Residence or Site, not applicable to - R&T 428
Resources, Secretary of, Approval of New Contracts - V2-Gov 51256.1
Sample Contracts - V2-Gov 51249
Scenic Highway Corridors - V2-Gov 51205.5
Subventions,
  Appropriation of - V2-Gov 16140
  Ineligibility - V2-Gov 16146
  Payment of - V2-Gov 16142, 16142.5, 16144
  Purpose of - V2-Gov 16141
  Qualified Acreage Reports - V2-Gov 16144, 16154
Use of Funds - V2-Gov 16145
Supplemental Assessment Exclusion - R&T 52, 75.14
Term of Contract - V2-Gov 51244, 51244.5
Termination of Contract - V2-Gov 51246
Timber & Timberland – (See Timberland, & Timber Tax)
Timber & Timberland Valued as Enforceably Restricted LCA Land - R&T 423.5
Timberland - R&T 423.5, Rule 53
Timberland Production Zone Land - R&T 423.9
Timberland Valued as Open-Space Land - Rule 53
Valuation,
  Annual Factor - R&T 423
  Enforceably Restricted Land - R&T 423.3, 426, 430.5; ALO 620.0016
  Fruit/Nut Bearing Trees & Vines - R&T 429
  Inapplicability of Residence/Site - R&T 428
  Minerals/Quarries - R&T 427
  Modification of Agreement/Scenic Easement Deeds - R&T 424
  Rebuttable Presumption of Agricultural use - R&T 430
  Timberland - R&T 423.5, Rule 53
  Timberland Production Zone Land - R&T 423.9
  Wildlife Habitat Contracts - R&T 423.7
Welfare Exemption, Property used for Preservation of - R&T 214.02
Wetlands Reserve Program Easement – ALO 210.0029
Wildlife Habitat Contracts - R&T 423.7, 423.8
Yield Rate Component set by BOE - R&T 423
Leach Pads, Mining Property, Separate Appraisal Unit – R&T 53.5
Lead County, Commercial Air Carrier,
  Assessment Duties – R&T 1153.5
  Filing with – R&T 441(l)
Lease-Leaseback, Possessory Interest, to Govt Entity is not PI if Required - R&T 107.8
Lease Agreements, Non-real Property, Cable TV - R&T 107.7(d)
Leaseback,
  Change in Ownership - Rule 462.200(d)
  Possessory Interest, to Govt Entity is not PI if Required - R&T 107.8
  Sale and, as CIO – See Pacific Southwest Realty v. LA
Lease/Purchase Fund, School Building, General Fund Transfers - R&T 100.1
Leased Equipment (See Equipment; Personal Property),
  Primary Place of Business - R&T 623
  Single Assessment of - R&T 623
  Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
Leased Fee - R&T 110, 410(Footnotes), Rule 4(b), 8(d), Clayton v. LA County
Leased Land, Separate Assessment - V2-R&T 2188.4
Leased or Rented Property, for Religious Worship - R&T 206.2
Leased Personal Property,
  Conditional Sales Agreements to be reported by lessor - R&T 442(c)
  Single Assessment of - R&T 623
  Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Leased Property,
  Additional Tax Rates - V2-R&T 2273-2273.2
  Banks/Financial Institutions as Owners, Reporting Requirement - R&T 235, 441(f)
Leased Property (Cont.)

Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
Church Property, Exemption - R&T 206.3
Conditional Sales Agreements to be reported by lessor - R&T 442(c)
Community College, Tax Reduction - R&T 202.2
Government as Tenant - R&T 202, 214.6
Governmental Entities as Tenant - R&T 202, 214.6
Leaseholds - R&T 110, 410(Footnotes), Rule 4(b), 8(d), *Clayton v. LA County*
Libraries as Tenant - R&T 202, 214.6
Museums as Tenant - R&T 202, 214.6
Library, Tax Reductions - R&T 202, 202.2
Owned by Banks/Financial Institutions - R&T 235, 441(f)
Personal Property, Church Exemption – R&T 207.1
Personal Property, Combined in Single Assessment - R&T 623
Possessory Interests – (See Possessory Interest)
Possessory Interests, Change in Ownership - R&T 61
Possessory Interests, Granting of Option to Renew or Extend not a CIO - R&T 61
Possessory Interests in Redevelopment Project - V2-H&S 33673, 33673.1, ALO 220.0554
Redevelopment Agency, 30 Day Notice - V2-H&S 33673.1
Reduction of Tax - R&T 202.2
Religious Worship, for - R&T 206.2
Separate Assessment of Leased Land - V2-R&T 2188.4
Schools, by, Reduction in Tax - R&T 202
Schools as Tenant - R&T 202, 214.6
Single Assessment of Leased Personal Property - R&T 623
Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
State University as Tenant - R&T 214.6
Tax Reductions - R&T 202.2
Taxation, Redevelopment Agencies - V2-H&S 33673, ALO 220.0554
To Government, Exemption of - R&T 202
To Government Entity, Possessory Interest, when not a PI - R&T 107.8
To Government Entity, Welfare Exemption - R&T 214.6

Leased Vehicles,
Liability - V1-VEH 10879
Local Govt, Exempt - V1-VEH 10781-10782

Leasehold Improvement, Change in Ownership – *Auerbach v. AAB, Phelps v. Orange County AAB No. 1, ALOs 220.0322, 220.0361*

Leasehold Interest,
Affect on Sales Price, Adjustment for - Rule 4(b)
General - R&T 110, 410(Footnotes), Rule 4(b), 8(d), *Clayton v. LA County*
Oil & Gas, as Security for Payment of Tax - V2-R&T 2189.5

Leases,
35 Year, Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
Additional Tax Rates - V2-R&T 2273-2273.2
Affect on Sales Price, Adjustment for - Rule 4(b)
Banks/Financial Institutions as Owners, Reporting Requirement - R&T 235, 441(f)
Cable TV - R&T 107.7(d)
Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b), ALOs 220.0354, 220.0332.005
Church Property, Exemption - R&T 206.3
Community College as Tenant - R&T 214.6
Community College, Tax Reduction - R&T 202.2
Date of Change in Ownership - Rule 462.260(b)
Government as Tenant - R&T 202, 214.6
Governmental Entities as Tenant - R&T 202, 214.6
Hiring of Property, or, by BOE, Authority - V2-Gov 15621
Leases/Term Extension – ALO 220.0357, *Dyana Lyn Two v. Orange County* LTA 16/064
Libraries as Tenant - R&T 202, 214.6
Library, Tax Reductions - R&T 202, 202.2
Museums as Tenant - R&T 202, 214.6
Non-real Property Lease Agreements, Cable TV - R&T 107.7(d)
Owned by Banks/Financial Institutions - R&T 235, 441(f)
Possessory Interests (See Possessory Interest)
Assignment of, no CIO if during estimated term of possession - R&T 61,62
Change in Ownership - R&T 61
Government Entity is not PI if Required of Lessee, to - R&T 107.8
Granting of Option to Renew or Extend not a CIO - R&T 61
Leases, Possessory Interests (Cont.)

Renewal, no CIO if during est. term of possession - R&T 61,62
Public Parks - R&T 236.5
Redevelopment Agency, 30 Day Notice - V2-H&S 33673.1
Reduction of Tax - R&T 202.2
Religious Worship, for - R&T 206.2
Separate Assessment of Leased Land - V2-R&T 2188.4
Schools, by, Reduction in Tax - R&T 202
Schools as Tenant - R&T 202, 214.6
State University as Tenant - R&T 214.6
Tax Reductions - R&T 202.2
Taxation, Redevelopment Agencies - V2-H&S 33673, ALO 220.0554
To Government, Exemption of - R&T 202
To Government Entity, Possessory Interest, when not a PI - R&T 107.8
Vehicles, Liability - V1-VEH 10879
Vehicles, Local Govt, Exempt - V1-VEH 10781-10782
Legal Action, While on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Legal Advisor, County of 4,000,000, Defined - Rule 301
Legal Counsel,
  Assessor, for - V2-Gov 31000.6-31000.7
  Representation at Appeals Board - Rule 314
Legal Custody, Assessment of Property in - R&T 983
Legal Description,
  Assessment Purpose, for, General Provisions - R&T 321
  Court Citation for Failure to File - R&T 457, 459.5
  Filing Requirements - R&T 456, 467
  Survey Expense, Tax Lien - R&T 459
  Taxing Agency Filing Requirements - R&T 467
Legal Entity Ownership Program, LEOP (Also see Franchise Tax Board)
  Change in Determinations, Franchise Tax Board, Change in Ownership - R&T 64(e)
Legal Entities,
  Change in Ownership,
    Exclusions - Rule 462.180(b), (d)
    Filing Requirements (penalty for failure to file to BOE) – ALO 565.0020
    General - Rule 462.180
    Change in Ownership, Overview – LTA 11/016
    Original Co-Owners – ALO 220.0451.015
    Original Co-Owner Transfer Rescission – ALO 220.0601
    Partnerships - Rule 462.180(e)
    Transfer of Ownership Interests - Rule 462.180(c), Ocean Ave. LLC v. Los Angeles Co. (2014) 227
      Cal.App.4th 344 (LTA 15/32)
    Transfer of property to - Rule 462.180
    Change in Ownership/Control Statement - R&T 480.1-480.2
    Sales Price not Presumed as Value - Rule 2
Legal Entity Ownership Program (BOE),
  BOE Change in Ownership Statement (LEOP COS), Period to file – R&T 480, 480.1, 480.2, 482
  Confidential Records of Taxpayer – ALO 260.0056
  Legal Entities – ALO 565.0050
  Penalty Abatement Appeals – R&T 483
  Transmit Data of Non-filers to Assessor – ALOs 290.0006, 770.0070
Legal Owner, Defined - V2-H&S 18005.8
Legal Owner, Title – ALO 220.0584
Legal Relief, from Unconstitutional BOE Rules/Regs - R&T 538
Legal Tender,
  Credit Card used for Payment - V2-R&T 2511.1
  Payment of Taxes, Penalties, Fees - V2-R&T 2502
Legally Enforceable Restrictions - R&T 110, 402.1-402.3, 422, 439, 1603
Legislative Analyst,
  Classification/Exemption, Review & Report - V2-R&T 2229
  Tax Agency Consolidation - R&T 38
Legislative Counsel, Mandated Costs Reimbursement Determination - V2-R&T 2241, 2244
Legislative Declarations, Open-Space Land - V2-Gov 51220-22
Legislative Findings, Conservation Easement - V2-Civ 815
Legislative Intent, Open-Space Land Easements - V2-Gov 51070-73
Legislature,
Appeals Board Appointments/Removal - CAC XIII-16
Authorization of Low Value Property Exemption - CAC XIII-7
Claims against City/County, Procedures - CAC XI-12
Conservation Easement Findings - V2-Civ 815
Declarations, Open-Space Land - V2-Gov 51220-22
Delegation of Tax Power/Municipal Functions Prohibited -CAC XI-11
Insurance Company Tax Rate Changes - CAC XIII-28
Investing/Deposits, of Public Moneys - CAC XIII-28
Investment of Public Moneys, Deposit by - CAC XI-11
Legislative Analyst, Classification/Exemption, Review & Report - V2-R&T 2229
Legislative Counsel, Mandated Costs Reimbursement Determination - V2-R&T 2241, 2244
Legislative Declarations, Open-Space Land - V2-Gov 51220-22
Legislative Findings, Conservation Easement - V2-Civ 815
Legislative Intent, Open-Space Land Easements - V2-Gov 51070-73
Metropolitan Water District Report to by 1 March 1984 - R&T 97.6
Open-Space Land Easements, Intent of - V2-Gov 51070-73
Power of Taxation - CAC XIII-2
Redistricting Requirements - CAC XIII-17
Reimbursement of Local Govt for Lost Revenue - CAC XIII-25
Reports/Appropriations, Sales & use Tax Exemption Rev Loss - V2-R&T 2230
Revenue Increase Vote Requirement - CAC XIII A-3
Revenue Law Enactment - CAC XIII-33
State Boundary Changes - CAC XIII-23
Tax Rate Adjustment - CAC XIII-12
Value Adjustment of Assessable Property - CAC XIII-3.5
LEOP - Legal Entity Ownership Program, (Also see Franchise Tax Board)
Less than Collegiate Grade, Defined - R&T 214.4
Lessee, Jointly Assessed with Lessor - R&T 405
Lessee/Lessor, Notice To, of Unsecured Roll Value - R&T 405
Lesser or Equal Value, Defined, BYT - R&T 69.3(b)
Lessor, Jointly Assessed with Lessee - R&T 405
Letters,
BOE, and Handbooks, Reliability of - LTAs 85/111, 86/057, 89/073, 90/071
Welfare Exemption, Franchise Tax Board Letters in Lieu of IRS Letters - R&T 214
Letters To Assessors (LTAs),
Reliability of - LTAs 85/111, 86/057, 89/073, 90/071
Index to LTAs – LTA 11/015, 13/001
Levied Property,
Return of, Railroad Car Tax - V1-RR Car 11254
Return of, Timber Tax - V1-T YT 38505
Levies, Prior to 1939, Refund of - V2-R&T 4806
Levy of Annual Taxes, School District - CAC XIII-21
Levy of Tax - V2-R&T 2151-2326, 2nd Yellow Tab, Part 4
Liability Companies, Limited, COS Filing Requirements - R&T 480(h)
Liability,
Accuracy of Property Characteristics, for, Lack of - 408.3
Assessor for Failure to Assess, of - R&T 1361-1367
Criminal, Custodian of Records - Gov 6200-6201, (not in PTLG)
Government Entity Failure to Notify Lessor of Possessorly Interest Tax Potential - R&T 107.6
Limited, Companies,
Defined - R&T 19
COS Filing Requirements - R&T 480(h)
General - R&T 19, 64, 480(h), 480.1-2, V1-RR 11204, V1-TYT 38106
Treated as Partnership - R&T 19, V1-RR 11204, V1-TYT 38106
Public entity for Tax/Penalty, of, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Successors, Notice of, Timber Tax - V1-TYT 38561-38565
Successor's, Notice of - V1-RR Car 11524
Tax, Out-of-State, Enforcement of - R&T 30
Tax, U.S. Government, Enforcement of - R&T 30
Unpaid Timber Tax, for - V1-Timber 38574
Libraries,
Exemption Affidavit, Annual Filing - R&T 254
Exemption Affidavit, Contents - R&T 259.8
Libraries (Cont.)

Exemption, General Provisions - CAC XIII-3, R&T 202
Exemption, Late Claims - R&T 270
Huntington Library & Art Gallery Exemption - CAC XIII-4, R&T 203.5
Leasing of Property, Tax Reductions - R&T 202.2

License,

Appraiser, Requirements - V2-B&P 11300-313.5
Cable TV - R&T 107.7
Construct or Operate, to, Cable TV Intangible Rights - R&T 107.7(d)
Operate or Construct, to, Cable TV Intangible Rights - R&T 107.7(d)

License Fee Law, Vehicle - V1-VEH 10701-11005.6

License Fees,

Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Vehicle – (See Vehicle License Fees)

Lien,

Acquired by Public Entities - V2-Gov 53938-53939
Affects all Property in County under Same Owner - V2-R&T 2191.4
Against Real Property, by Personal Property Tax - V2-R&T 2189
Boat Registration Withheld by DMV for Delinquent Tax - V2-R&T 3205 et seq.
Cancellation of - V2-R&T 4840
Ceases to Exist after 30 Years - V2-R&T 2195
City Taxes - V2-Gov 43000, 43062, 43063
City, Tax on Property Assessed as - V2-Gov 43001-3, 43062-3
Collection & Enforcement, Postponed Tax - V2-R&T 3201-3204
Condominium Unit Assessed, only against - V2-R&T 2188.6
Creation of - R&T 867
Date (See Lien Date)
Date of Attachment - V2-R&T 2192
Defined - V2-R&T 2802, 4132
Effect of - V2-R&T 2193
Erroneously Filed - V2-R&T 2196
Escape Assessments - R&T 867
Expiration after 30 Years - V2-R&T 2195
Extensions of - V2-R&T 2191.4
Force and Effect of - V2-R&T 2191.4
Foreclosure of, Tax Postponement - V2-Gov 16187
Improvements Assessed to Tenant - V2-R&T 2188.1
Improvement Bond, Annual Report to Assessor, Contents of - R&T 163
Interest Against Real Property Assessed - V2-R&T 2187
Lien Date (See Lien Date)
On Property, Delinquent Taxes - V2-R&T 2192.4-2195
Payment Presumed - CAC XIII-30
Penalty Against Real Property Assessed - V2-R&T 2187
Personal Property Secured to sold/Transferred RP, Placement on Unsecured Roll - V2 R&T 2189
Personal Property on Secured Roll at Sale of RP - V2 R&T 2189
Personal Property Tax - V2-R&T 2189, 2189.3
Possessory Interests - V2-R&T 2190.2
Preferences - V2-R&T 2191.5
Priority of Tax Liens - V2-R&T 2191.4, 2192.1
Property Tax Postponement (See Tax Postponement)
Railroad Car Tax - V1-RR Car 11491-11496
Redemption Installment as Credit Toward Satisfying Lien - V2-R&T 4142
Removal of - V2-R&T 2191.6, 2194, 2196, 2801, 2811, 2812, 4131
Satisfaction of - V2-R&T 2801, 2811, 2812, 4131
Secured Personal Property, Transfer to Sec Roll at Sale of RP - V2 R&T 2189
Secured Roll Possessory Interest not Lien on Exempt Prop - V2-R&T 2190
Separate Assessment to Satisfy or Remove, State Policy - V2 R&T 2801
Subordination to Other Liens - V2-R&T 2191.5
Supplemental Roll - R&T 75.54
Survey Expense for Legal Description - R&T 459

Tax Postponement,

General Provisions - V2-Gov 16182
Protection of State's Interest - V2-Gov 16200
Recordation of Notice - V2-R&T 2515
Release/Removal of Lien - V2-Gov 16186
Subordination of - V2-Gov 16185
Lien (Cont.)

Tax, on 16th or 36th Section, Cancellation - V2-R&T 5071-5073
Tax-Defaulted Property, Effect of Sale to Pvt. Party - V2-R&T 3695, 3695.3
Tax-Defaulted Property, Satisfaction/Removal of - V2-R&T 4131
Taxes as - V2-R&T 2187
Taxes on Supplemental Roll - R&T 75.54
Tenant Owned Improvements - V2-R&T 2190.2
Timber Yield Tax - V1-Timber 38523, 38532
Timber Yield Tax, Release of Property from - V1-Timber 38525
Time of Attachment - V2-R&T 2192
Unsecured Property Tax Judgment- V2-R&T 3103, 3105
Vehicle License Fee, Late - V1-VEH 10876
Vehicle License Fees - V1-VEH 10876
Vessel, DMV May Withhold Renewal for Nonpayment of Tax - V2-R&T 3205 et seq.
Warrant for Collection/Enforcement, Tax Postponement - V2-R&T 3201-04
Warrants to Enforce, Timber Tax - V1-Timber 38541

Lien Date,

1966, Section 11 Govt Owned Property - CAC XIII-11, R&T 987
1975, Property Transferred After, Base Year Value - R&T 50
1975, Property Valued as of - CAC XIII A, R&T 110.1
Annual Roll Assessment Date - R&T 405
Assessment on - R&T 51(a)(2) & (e), 401.3, V2-R&T 4831
Church/Religious Property Acquired after - R&T 271
Comparable Sales to be within 90 Days of - R&T 402.5
Construction In Progress to be Assessed on - R&T 50, 401.3
Defined - R&T 117, V2-R&T 2192
Following Adoption of Hazardous Waste Restriction – (See Hazardous)
January 1 - V2-R&T 2192
January 1 References - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5, 1605, V2-R&T 2192
March 1st - V2-R&T 2192 (sunssets 1 Jan 97)
Private Railroad Car Tax - V1-RR Car 11492, V2-R&T 2192
Post Lien Date Info, Appeals, 90-Day Rule - R&T 402.5, B of A v. County of Fresno
Property Acquired After,
   Cemetery Exemption - R&T 271
   College Exemption - R&T 271
   Welfare Exemption - R&T 271
Property Assessed on - R&T 51(a)(2) & (e), 401.3, V2-R&T 4831
Property not Existing on, Cancellation of Tax - V2-R&T 4986
Taxable Property Assessed on - R&T 405
Taxes as a Lien Against Property - R&T 117
Unfinished New Construction to be Assessed on - R&T 50, 401.3
Unsecured Taxes Due on - R&T 2901
Value Reductions - R&T 51(a)(2) & (e), V2-R&T 4831, LTA 86/036

Lien Date Value - R&T 51(a)(2) & (e), V2-R&T 4831

Lieu Selections, 16th or 36th Section, used as Base for - V2-R&T 5071
Life Estate – ALO 220.0372.010
Life Estate, Change in Ownership - Rule 462.060(a)
Life Estate & Estate for Years, Change in Ownership - Rule 462.060(a)
Life Insurance Companies (See Insurance),
   Separate Accounts, Real Prop in - R&T 441.1, 480.7, 487, [INS 10506]
   Separate Account Transfers - R&T 480.7, 487, [INS 10506]
Lighting, Street, Additional Tax Rates - V2-R&T 2280
Lighting Districts, Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648 (See Districts)
Limb, Losing use of, Defined - R&T 10788
Limit,
   Appropriations, Local Govt, Annual - CAC XIII B-1 through -11
   Bonding, Local Government - CAC XIII Sec 20
   Government Spending, on - CAC XIII B-11
Limitation Act, Spending, Traffic Congestion - CAC XIII B-8(e)(2)
Limitations, Statutes of (See Statute of Limitations)
Limited Equity Housing Cooperatives - V2-R&T 2188.7
Limited Liability Companies,
   Defined - R&T 19
   COS Filing Requirements - R&T 480(h)
   CIO, Capital Interests and Profits – ALO 220.0375.030

117
Limited Liability Companies (Cont.)

Dissolution – ALO 220.0377
Generally - R&T 19, 64, 480(h), 480.1-2, V1-RR Car 11204, V1-TYT 38106
Person, as - R&T 19, 28.5
Treated as Partnership - R&T 19, V1-RR Car 11204, V1-TYT 38106
Welfare Exemption - R&T 214, 214.8, ALO 880.0147

Limited Liability Company, Change in Ownership –ALOs 220.0376, 220.0376.005
Limited Partnership – ALOs 220.0526, 220.0394
Limits, Tax Rate - CAC XIII A-1-6, V2-R&T 2285-2289, V2-Gov 29101
Liquid Petroleum Gas Tanks - Rule 153

Lists,
- Abstract Data, Retention on EDP Equip - R&T 109.6
- Corrected - V2-Gov 43067
- Parcels Assessed for Timber - V2-Gov 51110
- Property in Default of, Published by September 8 - V2-R&T 3371-72
- Sales, of - R&T 408.1
- Tax Delinquent/Due Dates, of, from Tax Collector, 1 Nov - V2-R&T 2609
- Transfers of, - R&T 408.1
- Transfers, of, not Required of County under 50,000 - R&T 408.1

Lithographs, Defined - R&T 217

Ligation (also, see Court Cases),
- Controlling, Affect on Timely Appeal Hearing - Rule 309(c)
- Pending, Affect on Timely Appeal Hearing - Rule 309(c)
- Property In, Assessment of - R&T 983
- Live Foal, Defined - R&T 5719
- Live Theater, Possessory Interest $50,000 Low-Value Ordinance - R&T 155.20
- Livestock,
  - Business Inventory - R&T 129, 219, Rule 133(e)
  - Migratory, Assessment - R&T 990
  - Migratory, Proration Between Counties - R&T 990

Local Agencies/Local Agency,
- Affect, Defined, Base Year Transfer - R&T 69.3(b)
- Defined - R&T 95(a), V2-R&T 2211
- Transfer of Programs Between, Tax Rates - V2-R&T 2305-2309

Local Board,
- Of Equalization, Jurisdiction & Function - Rule 302
- Of Equalization, Valuation Statements - R&T 1647-1650
- Valuation Statements - R&T 1647-1650

Local Government,
- 1979-80 Fiscal Year Revenue Allocation - R&T 96
- Ad Valorem Tax - R&T 93, 97.65, V2-R&T 2237.2-2237.4
- Aircraft Owned by, Exempt - R&T 5332
- Appropriations, Annual Limit - CAC XIII B-1 through -11
- Bond Issue, Income Tax Exemption - CAC XIII-26
- Bonded Indebtedness - CAC XIII B-7
- Bonding Limits - CAC XIII-20
- Defined - CAC XIII B-8(d)
- Entities from outside California not exempt - CAC XIII B
- Erroneous Tax Payments to State by Local Govt - R&T 34
- Exemption of Govt Property - CAC XIII-3, -11, III B-8(d)
- Financing, County Property Tax Administration Grant Program - R&T 95.35
- Financing, Prop Tax Admin Program - R&T 95.31, V2-R&T 4703, 4703.2, V2-Gov 17613
- Fund Establishment - CAC XIII B-5
- Jurisdiction Change, Revenue Allocation - R&T 99
- Lands, Taxation of - CAC XIII-11, (See Section 11)
- Liens on Property Acquired by - V2-Gov 53938-53939
- Property Assessed where Situated - CAC XIII-14
- Property Assessment/BOE Ratio - R&T 987
- Property Boundary in more than one County - CAC XI-14
- Rates & Bonding Limits set by Legislature - CAC XIII-20
- Reimbursement,
  - Appropriations - V2-R&T 2231, 2240
  - Claim Amount Limit - V2-R&T 2233
  - Claim Filing - V2-R&T 2235
  - Crime/Infraction Penalty Increase - V2-R&T 2246.2
  - Dept of Finance Estimate - V2-R&T 2242, 2243
Local Government, Reimbursement (Cont.)

- Dept of Finance Statute Review - V2-R&T 2246
- Higher Level of Service, for - CAC XIII B-6
- Insufficient Funds, Pro-ration - V2-R&T 2235
- Leg Counsel Determination - V2-R&T 2241, 2244
- Lost Revenue, for, by Legislature - CAC XIII-25
- New Programs, for - CAC XIII B-6
- Pro-ration, Insufficient Funds - V2-R&T 2235
- Public Purpose, use for - V2-R&T 2231
- Unfunded Mandates - V2-R&T 2246.1

Return of, Excess Revenue - CAC XIII B-2
Revenue Allocation Correction, 1978-79 to 1982-83 Fiscal Year - R&T 97.2
Revision of Tax Rate Due to Excess Revenue - CAC XIII B-2
Sales & use Tax Apportionment Contracts - CAC XIII-29
State Mandated Costs, Reimbursement for - V2-R&T 2229-2246.2
Tax Imposition for Local Purposes - CAC XIII-24
Tax Power/Municipal Function, Delegation Prohibited - XI-11
Tax Rates - CAC XIII-20, R&T 97.6
Transfer of Revenue Between Local Agencies - R&T 99.4, 99.5

Vehicles Owned/Leased, Exempt - V1-VEH 10781-10782

Local Government Property Assessment (See Section 11 Property),
Assessment of - CAC XIII-11, R&T 987
Review/Equalization - CAC XIII-11
Ratio, Computation of - R&T 135, V2-R&T 987

Local Government Property within Inyo County - CAC XIII-11

Local Property Taxation,
General – (See Mobilehomes & Manufactured Homes)
Transfer of Mobilehome from HCD to - V2-H&S 18119

Local Public Entity, Defined - R&T 107.6

Local Roll (See Roll; Assessment Roll; Annual Roll; Secured Roll; Unsecured Roll),
Certification of, by Assessor - R&T 616
Contents - R&T 602, Rule 252
Defined - R&T 109
Entry of Totals by Auditor - R&T 1646
Index, Preparation by Assessor - R&T 615
Machine Prepared – (See Roll, Machine Prep)
Modification by State Board - R&T 1610.6
Notification of Assessment Amount - R&T 619, 621
Penalty for Failure to Complete - R&T 1366

Local Transportation Fund, County - V2-R&T 2230, V2-Gov 29530
Log Rule, Board Foot, Defined - Rule 1022

Los Angeles County,
Board of Equalization Meetings - R&T 1601, 1604
Civil Unrest, Delinquent Tax - R&T 171 (1993)
Light/Water/Irrigation District Secured Roll Copy - R&T 647

Los Angeles County v. Commission on State Mandates, Domestic Violence Training Not State-Mandated - CAC XIII B-6
Losing the use of a Limb, Defined - R&T 10788

Loss in Value,
Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
General - R&T 51(a)(2) &e), V2 R&T 4831

Lost, or Destroyed Roll, Reconstruction of - V2-R&T 4838
Lot, City, Description - R&T 324
Lot Line Adjustments,
Cellular Tower Sites, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412
Change in Ownership – ALO 220.0396
Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412
Low- and Moderate-Income - R&T 214, LTA 99/058, 99/076
Low Density,
Defined, Inter-County Pipelines - R&T 401.10
Inter-County Pipelines, $9,000 per Mile - R&T 401.10

Low-Income Housing,
Exemption of Rental and Leased Property used for - R&T 214, 236, 237, LTAs 99/058, 99/076
Owned and Operated by Nonprofit Corporation - R&T 214.15, LTA 99/58, 99/76
Payment in Lieu of Tax Agreement (PILOT) – R&T 214.06, 214.07, 214.09; ALO 880.0155.005
Low-Income Housing (Cont.)

R&T 2229 Restrict. Does not Apply - R&T 2229, V2-STATS 1987, Ch 1469, 1988, Ch 77
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Welfare Exemption - R&T 214, 214.15, 236, 237, LTAs 99/058, 99/076

Low-Income Persons, Defined - V2-R&T 3695.5, 3772.5
Low-Income Subsidy Payment, Exclusion from Income - R&T 402.9
Low-Value Exemption, Escape Assessment - R&T 531.9
Low-Value Ordinance,
Fairground PIs, $50,000 or less Low Value Exemption - R&T 155.20
PIs, Fairground, $50,000 or less Low Value Exemption - R&T 155.20
Low Value, Timber Harvest, $3,000 – V1-Timber 38116
Low-Valued Property,
$10,000 Exemption - R&T 155.20
$50,000 Possessory Interest at Convention/Cultural Centers - R&T 155.20
Convention/Cultural Center $50,000 Exemption - R&T 155.20
Exemption of - CAC XIII-7, R&T 155.20
Low-Valued Property Ordinance, Board of Supervisor Action - R&T 155.20
Low-Valued Property, Clarification of (Continue with Falling Threshold) - R&T 155.20
LTA (Letters To Assessors) and Handbooks, Reliability of - LTAs 85/111, 86/057, 89/073, 90/071

M

Machine Prepared Extended Secured Roll, Delivery by Auditor 16 Oct - V2-R&T 2601
Machine Prepared Roll (See Roll, Machine Prepared)
Defined - R&T 109.5
Delivery Date by Auditor - V2-R&T 2601
Machinery – (See Equipment and Fixtures)
Machinery, Appraisal Unit with Equipment & Fixtures - Rule 461(d)
Madera Irrigation District, Assessment of LCA Land within - V2-Water 26625.1
Magnetic Tape, Written Records Defined as - V2-Gov 6252(e),
Mail, Applications/Tax Statements/Claims for Credit/Refund - V2-R&T 2513
Mail,
Filing Documents by,
General - R&T 166, 724
Deadlines Falling on Weekends and Holidays - R&T 166, 724
Filing of Statements/ Documents - R&T 166, 724
Notifications by Registered/Certified Mail - R&T 36
Notifications of Estimated Assessment - V1-RR Car 11312
Payment of Unsecured Taxes by - V2-R&T 2929
Postmark date deemed as Date of Receipt of Tax Payment - R&T 2512
Remittances by - V2-R&T 2512-2513
Solicitations for Filing HOX and Appeals, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39USC 3001(h), 3005
Supplemental Tax Bill Mailing - R&T 75.51
Timber Tax Deficiency Notice - V1-Timber 38417-38419
Timber Tax Jeopardy Determination Notice - V1-Timber 38434
Timber Tax Redetermination Notice - V1-Timber 38447
US, Filing Documents by, Deadlines Falling on Weekends and Holidays - R&T 166, 724
Mailing (See Mail),
Claim for Refund - V2-R&T 2513
Postmark as Proof of Timely Filing - R&T 166
Unsecured Roll Tax Bill no later than 30 days prior to Delinquent - V2-R&T 2910.1
Mailing Requirements,
Deficiency Determination - V1-Timber 38417-49
Requirements, Estimated Assessments - V1-RR Car 11312
Jeopardy Determination - V1-Timber 38434, HPR 5033
Manner of Service - R&T 25
Redeterminations - V1-Timber 38447
Managed Wetland Area, Defined - V2-Gov 51201
Management and Operating Systems, Cable TV Intangible Rights - R&T 107.7(d)
Mandated Costs (See Local Government),
Federal/Court/Initiative, Additional Tax Rate - V2-R&T 2271
State, by, Reimbursement of - V2-R&T 2233
State, Reimbursement for - V2-R&T 2229, 2235, 2237.3

120
Mandatory Audits, (See Assessors' Handbook Section 506, Property Tax Audits and Audit Program)
Do not Prevent Other Audits - Rule 192
General - R&T 469, Rule 192
Written Findings re Data Altering Previous Assessment - R&T 469

Manufactured Home (See Mobilehome; Manufactured Housing)

Accessories,
- $50 Supplemental Tax Bill Cancellation - R&T 75.55, 155.20
- $5000 Value Bill Cancellation Resolution - R&T 75.55, 155.20
- Defined - V2-H&S 18008.5
- Low Value Exemption of $5000 or Less - R&T 155.20, 75.55
- Taxation of - R&T 5805
- Value Less than $5000, Cancellation of Supplemental Bill - R&T 75.55
- VEH License Fees - R&T 5805

Accessory Buildings or Structures - V2-H&S 18008.5
Assessment Rules & Regs, set by BOE - R&T 5840, V2-Gov 15606.1
Base Year Value Determination - R&T 5825
Base Year Values - R&T 5802, 5812, 5825, H&S 18555
Business Inventory Returns - R&T 5815
Change in Ownership - R&T 480, 5812, 5814
Change in Ownership Exclusion - R&T 62.1, 5802, LTA 02/010
Change in Ownership Statement - R&T 480
Conversion to LPT, Market Value on Ensuing Lien Date - R&T 5802
Conversions to Resident Ownership - V2-H&S 18551.1, 18555, R&T 5802
Dealer Inventory Returns - R&T 5815
Defined - R&T 5801, V1-VEH 10788, V2-H&S 18007, 18210.5, V2-VEH 396
Delinquent Taxes and Fees by Prior Owner Abatement Program – R&T 5832
Destroyed by Disaster, Relief from Vehicle Fees - R&T 172-172.1
Dimensions, At Least 102" Wide, & 40 Feet in Length - V2-VEH 396
- Disabled Veteran Ownership - V1-VEH 10788
- Disaster Relief
  - General - R&T 172, 172.1
  - Property Tax, from - R&T 172, 172.1
  - VEH License Fees, from - R&T 172-172.1
- DMV information Exchange with Other Agencies - R&T 5842
- Documentary Transfer Tax - V1-DTTA 11913
- Dormitory Use - V2-H&S 18008
- Efficiency Unit Use - V2-H&S 18008
- Entry on Secured Roll - R&T 5830
- Exempt from Vehicle License Fees - V1-VEH 10784-5
- Federal Enclave Created Prior to September 19, 1939 - LTA 77/110, 81/54 12 USCA, Sect 1748 et seq, Art 1 Sec 2 US Constitution, Humble Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish County 23 Mar ’64 USCC,
- Foundation Systems - V2-H&S 18551, 18551.1
- Foundation Systems Exempt from VEH License Fee, on - V1-VEH 10784
- Full Cash Value - R&T 5803
- General - R&T 5800-5842, V1-VEH 10788, V2-H&S 18001.8-18008.5, 18211, V2-VEH 396
- Handicapped Access- V2-H&S 18008
- HCD to Report New Owners by Last Day of Each Month - V1-R&T 5841
- Information Exchange with Other Agencies - R&T 5842
- Installation Permits - V2-H&S 18613.2
- Land Owned by Claimant - R&T 69.5
- Multi-Unit Manufactured Housing - V2-H&S 18008.7
- New Construction - R&T 5812, 5825
- New, Sold & Installed for Occupancy - V1-VEH 10785
- Notice of Assessment - R&T 5831
- Notice of Transfer of Title/Interest - V2-VEH 5901
- Owned by Disabled Veteran - V1-VEH 10788
- Park (See Manufactured Home Park & Mobilehome Home Park)
- Property Tax Law, the - R&T 5800-5842
- Property Tax Relief - R&T 172, 172.1
- Refund of Vehicle License Fees - V1-VEH 10901, 10902
- Registration Cancellation - V2-H&S 18551
- Registration/Title Info Furnished to Assessor by HCD - R&T 5841
- Reinstatement/Eligibility for VEH License Fee - V1-VEH 10760
- Required Access for Handicapped - V2-H&S 18008
- Residential Hotel Use - V2-H&S 18008
- Returned to Dealer Inventory - R&T 5815
Manufactured Home (Cont.)

BOE Information Exchange - R&T 5842
Separate Assessment - V2-R&T 2188.10
Sold & Installed for Occupancy - V1-VEH 10784
Sold & Installed on Foundation System - V1-VEH 10784
Sold New & Installed for Occupancy - V1-VEH 10785
Supplemental Assessment - V2-R&T 2812
Tax Clearance Certificate - R&T 5832
Tax Collection - R&T 5830-5832
Taxable Value - R&T 5804
Two Dwelling Units, not more than - V2-H&S 18008
Voluntary Conversion – ALO 585.0090

Manufactured Home Park (See Mobilehome Park; Manufactured Home; Trailer Coach; VEH),
Manufactured Housing as,
- Dormitory - V2-H&S 18008
- Efficiency Unit - V2-H&S 18008
- Residential Hotel - V2-H&S 18008

Manufactured Housing, Multi-Unit Manufactured Housing - V2-H&S 18008.7

Manufacturing Equipment,
- Economic Revitalization - V2-R&T 5108, LTA 99/061
- Property Tax Rebate - V2-R&T 5108, LTA 99/061

Manufacturing Property, Revitalization, Redevelopment Agency Tax Rebate - V2-R&T 5108, LTA 99/061

Map Books,
- Form Prescribed by State Board of Equalization - R&T 1254
- Preparation of - R&T 1254-1256

Map Forms, Books, & Blanks, Prescribed by BOE - V2-Gov 15617

Map Act,
- Cellular Radio Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, Gov 66412
- Subdivision, Pre-Payment of Prop. Tax, Lot Line Adjustments - V2-R&T 2823, Gov 66412
- Tax Estimates - See Gov Code, Sec 66492 Et Seq. (Not in PTLG)

Mapes v. Assessment Appeals Board,
- Full Cash Value and BYV - CAC XIII A-2
- Purchase Price - R&T 110 fn
- Valuation Method - R&T 1610.8 fn

Mapping Account, Farmlands - V2-Gov 51283
Maps (See Land),
- Official, Land Description - R&T 325
- General Fund Funding for, by Bd. of Sups - R&T 1256
- Provided by Board of Sups or BOE, to be - R&T 1251-1256
- Used for Assessment Purposes only - R&T 327, LTA 16/064

Copy to Assessor - R&T 72
- Defined - R&T 116
- Description of Land - R&T 322-327
- Digital Copies, Subdivision - R&T 327.1
- Existing Residential Structure Prohibitions, Subdivision – R&T 327.5
- Farmlands Mapping Account - V2-Gov 51283
- Form Prescribed by BOE - R&T 1254-1256
- Funding Through General Fund, Board of Supervisors - R&T 1256
- General Fund, Funded by, Board of Supervisors - R&T 1256
- Land in Multiple Tax Rate/Revenue Districts - R&T 606
- Legal Description, Metes & Bounds - R&T 328
- Legal Description, Taxing Agency Filing Requirements - R&T 467
- Map Books, Form Prescribed by State Board of Equalization - R&T 1254
- Map Books, Preparation of - R&T 1254-1256
- Map Forms, Books, & Blanks, Prescribed by BOE - V2-Gov 15617
- Official, Land Description - R&T 325
- Open-Space Land Agricultural Preserves, Filing of - V2-Gov 51237, 51237.5
- Owner Description - R&T 326
- Preparation of - R&T 1254-1256
- Redevelopment Agency, BOE Fee for - V2-H&S 33328.4
- Spanish Grant Descriptions - R&T 323
- Subdivision, Defined - R&T 10
- Subdivision Map Act, Cellular Radio Transmission Sites - V2-R&T 2823, Gov 66412
- Subdivision Map Act, Pre-Payment of Property Tax, Lot Line Adj - V2-R&T 2823, Gov 66412
Maps (Cont.)

Subdivision Maps,
  Digital Copies - R&T 327.1
  Existing Residential Structure Prohibitions – R&T 327.5
Maps, Tax Rate Areas, Boundary Changes, Filing Deadline - V2-Gov 54902

March 1,
  1987, Annual Report of Fixtures in Effect - R&T 75.15
  Aircraft Allocation Representative Period Set, BOE - Rule 202(f)
  Cities/Districts Request for Certified Roll Copy - R&T 647
  District/Agency Request for Certified Roll Copy - R&T 647
  Last Day to Seize/Sell Property for Delinquent Unsecured Tax - V2-R&T 2963
  BOE Property Statements Due - R&T 830, 830.1
  Section 11 Property Factor Announced by BOE - R&T 987
  State Assessee’s Last Day to File Prop Statement - R&T 830, 830.1
  Tax on Unsecured Roll Due - V2-R&T 2901

March 5, Account to Auditor for Money Collected - V2-R&T 2616

March 15,
  Last Day to File Co-op Housing HOX Claim - Rule 135(f)
  Last Day to File Homeowners’ Exemption Claim - Rule 135(f)
  Last Day to File Most Exemption Claims/Affidavits - R&T 255

March 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616

March 30, HCD Reports New Mobilehome Owners to Assessors - R&T 5841

March 2005, Homeowners' Exemption on Dwellings Damaged or Destroyed by Floods, etc. – R&T 218(h)

Marina, Constructive Annexation as Improvement - R&T 105, 107, Rule 122.5, (See Specialty Restaurants v. L.A. County)

Marina, Floating Homes, Change in Ownership Exclusion – R&T 62.5

Market Approach

General - R&T 107.7, 110, 110.1, 110.5, 401, 1815, Rules 3(a), 4
  Cable TV - R&T 107.7
  Comp Adjustments Required - Rule 4, Main & Von Karman Assoc v. Orange Co.
  BOE Assessed Property - R&T 1815

Market Data,

Defined - R&T 408, 408.2
  Provided Assessee Upon Request, to be - R&T 408.2
  Public Access to - R&T 408.2

Market Rent,

General - R&T 107.7, Rule 8(d), 21, V2-Gov 53066, Clayton v. L.A County, (See also Economic Rent)
  Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (Pacific Mutual Life v. Orange Co.)

Market Value,

$400 or Less, Vessel Exemption - R&T 228
  Acquisition Cost Less Dep. Railroad Car - V1-RR Car 11203, 11206 11251-2, 11292-3
  Determination of, Vehicle License Fees - V1-VEH 10753.2, 10753.9
  Determination of, Vehicle/Trailer Coach - V1-VEH 10753, 10753.3
  Fair, Sale of Tax Deeded Property - V2-R&T 3698.5
  General - R&T 110, 110.1, 401, Rule 2, AH 501, LTA 99/12
  Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Fn (Pacific Mutual Life v. Orange Co.)
  Intangible Assets & Rights – R&T 110(d), 212 (c)
  Inter-County Pipeline Rights of Way - R&T 401.10
  Mobilehome Conversion to LPT, on Ensuing Lien Date - R&T 5802
  Manufactured Home Conversion to LPT, on Ensuing Lien Date - R&T 5802
  On Ensuing Lien Date, Manufactured/Mobile Home Conversion to LPT, - R&T 5802
  Private Railroad Car - V2-RR Car 11203, 11206 11251-2, 11292-3
  Sales Price, as - R&T 110(b), Rule 2, LTA 99/12
  Trailer Coach Vehicle License Fees - V1-VEH 10753.3
  Vessels of $400 or Less - R&T 228

Marketing Contracts, Cable TV Intangible Rights - R&T 107.7(d)

Marriage Dissolution, Exemption from Documentary Transfer Tax - V1-DTTA 11927

Maximum Tax Rate, Harbor Districts - V2-R&T 2263.4

May, Defined - R&T 607.5

May 5,
  Account to Auditor for Money Collected - V2-R&T 2616

123
May 7,
  Last Day to File Property Statement without penalty - R&T 441

May 10,
  Timber Tax Fund Balance as of Date, for Reporting Purposes - V1-TYT 38905.1

May 15,
  Last Day for Assessor to Give Estimated Value to District - V2-Gov 27421

May 25,
  Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616

May 30,
  BOE Mails Notice of Unitary Values to Assessee s - LTA 90/002
  BOE Sets Unitary Values by - LTA 90/002
  Tax Rate Correction Statement Due - R&T 830

May 31,
  Balance Reporting Date, Timber Tax Fund - V1-TYT 38905.1
  Controller to Distribute Timber Tax Revenue - V1-TYT 38905.1
  HCD Reports New Mobilehome Owners to Assessors - R&T 5841
  Last Day to File amended Property Statement - R&T 441
  Last Day to Mail Unitary Value Notices - R&T 731

May 2006,
  Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)

Measurement, Standard Unit of, Timber Tax - Rule 1022
Mechanical Arts, California School of - CAC XIII-4, R&T 203.5
Medal of Honor Recipients, Vehicles Owned by - V1-VEH 10783
Medical Services, Emergency, Formation of County Service Areas - V2-Gov 54916.5
Medical Use, of Dead Bodies, Exempt - R&T 33
Medium, of Payment of Taxes - V2-R&T 2501-2505
Medium of Payment, Tax Deed Sales - V2-R&T 3693, 3693.1
Meeting, BOE with Assessors, Annual Requirement - V2-Gov 15607
Meetings, BOE, Location and Time - V2-Gov 15609
Members, Appeals Board (See Appeals Board: Appeals),
  5 Years Professional Experience Needed - R&T 1624, 1624.05
  Objection to - R&T 1624.4
  Replacement - R&T 1625
  Selection of - R&T 1622
  Term in Office - R&T 1623

Members, State Board of Equalization (See BOE, Members)
Membership, by Assessor, in Appraisal Commission - R&T 1716
Memorial Districts, Special Districts do not include - R&T 97.32
Merger of Corporations – R&T 64(b), 62(a)(2); Rule 462.180; ALO 220.0067
Metros and Bounds, Land Description - R&T 328
Metropolitan Water Districts, Tax Reliance Reduction Report - R&T 97.6
Mexico, Lands Ceded by Prior to Statehood Are Not Federal Enclaves- CAC XIII-1 fn
Middle Generation Limitation, Grandparent/Grandchild - R&T 63.1(a)(3) LTA 97/32, 06/025
Migratory Birds,
  Exemption of Federal Prop used for Protection - R&T 254.2
  Federal Property used for Protection - R&T 254.2
  Public Shooting Grounds on Federal Land - R&T 254.2

Migratory Livestock,
  Assessment - R&T 990
  Proration Between Counties - R&T 990

Military, Soldier & Sailor Relief Act (See Soldier/Sailor Relief Act)
Military Housing, Possessor Interest - R&T 107.4
Military Personnel, Exemption - CAC XIII-3
Mills Act (See Historical Property)
Mineral Production Reports,
  Property Statement - Rule 171, 172
  Time for Filing - Rule 171(c)

Mineral Production/Extraction Rights, Change in Ownership - R&T 61

Mineral Rights,
  Assessment - R&T 607.5, Rule 468-9, 473
  Assessment Roll - R&T 607.5
  Defined - R&T 607.5
  Extraction/Production Rights Change in Ownership - R&T 61
  Fugacious - Rule 468, (See Oil & Gas, and Mineral Rights)
  Geothermal - Rule 473, Phillips Petro v. County of Lake
Mineral Rights (Cont.)

Golf Courses, Assessment, in - CAC XIII-10
Located in Golf Courses, Assessment - CAC XIII-10
Open-Space Land (LCA) Valuation - R&T 427
Oil & Gas, Tax-Defaulted Property - V2-R&T 3692

Minerals,
Abandoned Mining Claim – ALO 590.0001
Extraction Industry, Information Made Available by Assessor to File Statement - R&T 441
Extraction/Production Rights Change in Ownership - R&T 61
Fugacious - Rule 468, (See Oil & Gas, and Mineral Rights)
Geothermal, Assessment of - Rule 473, Phillips Petro v. County of Lake
Located in Golf Courses, Assessment - CAC XIII-10
Mining Rights, Defined - R&T 607.5
Oil & Gas, Tax-Defaulted Property - V2-R&T 3692
Open-Space Land (LCA) Valuation - R&T 427

Mines, Valuation of - Rule 469
Mines and Quarries, Open-Space Land Valuation - R&T 427
Mines and Mining (See Minerals; Mineral Rights; Mining Claims),
Assessment of Mining/Mineral Rights - R&T 607.5, Rule 469
Mineral Consideration on Open-Space (LCA) Land - R&T 427
Valuation of Mines and Quarries - Rule 469

Mines and Quarries - Rule 469
Minimum Assesable Fractional Interest - R&T 65.1
Minimum Assessment, Exemption of Low-Value Property - R&T 155.20
Minimum Bid, Tax-Defaulted Property, Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Minimum Contents of Extended Roll - Rule 252
Minimum Funding Requirements, Schools - V2-ED 41203.1, 41023.3, 41204.4
Minimum Price, Tax Deed Sale - V2-R&T 3698.5, 3706
Minimum Sales Price, Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
Minimum Tax Bills, Cancellation, Collection Cost Excessive - R&T 75.55, V2-R&T 2611.4, 4986.8
Minimum Values,
Commercial Aircraft – R&T 401.15
Exemption of Low Value Property - R&T 155.20

Mining and Mineral Rights,
Assessment - R&T 607.5, Rule 468-9
Assessment Roll - R&T 607.5

Mining Claims,
Affidavit of Labor & Recordation - [V2-PRC 3912, 3913]
US BLM Maintenance Fee Recordation - [PRC 3913]

Mining Property, Separate Appraisal Unit – R&T 53.5

Mining Rights - Defined - R&T 607.5
Misdemeanor,
Goods-in-Transit Violations as - R&T 1022
Timber Tax Violations Classed as - V1-Timber 38803
Misfortune, Without Fault of Owner - R&T 170(a)
Misfortune or Calamity - R&T 170
Mistake in Owner's Name, Validity of Assessment - R&T 613
Mitigation, of Earthquake Hazard - R&T 74.5

Mixed Conifer - Rule 1021
Mobilehome (See Manufactured Home; Trailer Coaches; VEH License Fees),
Accessories Defined - V2-H&S 18008.5
Defined - R&T 5801, V1-VEH 10788, V2-H&S 18008, 18211, V1-VEH 396
General - R&T 5800-5842, V1-VEH 10788, V2-H&S 18008, 18211, V2-VEH 396
Transfer from HCD to Local Taxation - V2-H&S 18119
Valuation Procedures - R&T 5810-5813

Mobilehome Park (See Mobilehome; Manufactured Home Park; Trailer Coaches; VEH License Fees),
Change in Ownership - R&T 62.1-62.2, V2-2188.10, LTAs 99/75, 02/010
Change in Ownership Exclusion - R&T 62.1, 5802, LTAs 02/010, 16/007
Conversions,
18 & 36 month Change in Ownership Exclusions - R&T 62.2, LTA 99/075
Change in Ownership Exclusion - R&T 62.1, 62.2, LTAs 99/75, 02/010
Held by Intermediate - R&T 62.2, LTA 99/075
Resident Ownership - R&T 62-62.2, V2-H&S 18555, LTA 99/075
Disaster Area CIO Exclusion - R&T 62.2,
Foundation Systems - V2-H&S 18551.1
Mobilehome Park (Cont.)

- HCD Report to Assessor of New Registrations - R&T 5841
- Intermediate Holder, Park Conversion - R&T 62.2, LTA 99/075
- Land Owned by Claimant - R&T 69.5
- Manufactured Home in, Base Year Value - R&T 5802, V2-H&S 18555
- Parent-Child Exclusion – LTA 16/007
- Portion, Separate Assessment - V2-R&T 2188.10
- Transfer of Interest in Park – Holland v. AAB No. 1 (2014) 58 Cal.4th 482 (LTA 15/32)
- Transfers, Change in Ownership Exclusion - R&T 62, 62.1, 62.2, LTA 99/75, 02/010

- Mobilehomes – (See Mobilehome; Manufactured Home; Trailer Coaches; Vehicle License Fees)
- Moderate Income Housing, Welfare Exemption - R&T 214
- Moderate Income Subsidy Payment, Exclusion from Income - R&T 409.2
- Modifications, Vehicle, Handicapped License Fee Exclusion - V2-VEH 10753.6
- Modifications over $2,000 - V2-VEH 10753

- Money,
  Payment of Taxes, Penalties, Fees - V2-R&T 2502, 2511.1
  Small Sums of Delinquent Tax, Unsecured Roll, Discharge of Accountability - V2-R&T 2923
- Money Kept on Hand, Business, Exempt from Tax - R&T 212

- Mono County,
  Assessment of Local Govt Prop - CAC XIII-14
  TEA Formula - R&T 97.37

- Mooring, Habitual Place of, Vessel Assessment - R&T 1139

- Mortgages, Exemption - R&T 212

- Mosaic, Defined - R&T 217

- Motion Pictures,
  Assessment of - R&T 988
  Defined - R&T 988

- Motor Vehicle License Fee Account (See Vehicle License Fees)

- Motor Vehicles, Department of (See DMV & Vehicle License Fees)

- Movable Property, Defined, Situs, etc. - Rule 205

- Movies, Assessment of - R&T 988

- Multi-Parcel Sale, Allocation of Sales Price - Rule 2

- Multi-Unit Manufactured Housing - V2-H&S 18008.7

- Multicounty Special Districts - V2-Gov 16113

- Multiple Owners, Appeals Board Requirements - Rule 317

- Multiple Revenue Districts, Combination/Separate Assessment of Parcels within - R&T 606

- Municipal Functions, may not be Delegated by Legislature - CAC XI-11

- Municipal Taxation - V2-Gov 43000-43101 (See Cities & Municipal Tax Green Tab Section V2)

- Municipal Utility Districts, Short Term Borrowing, Tax Rate Additional - V2-2272

- Municipal Water Districts - V2-STATS 1979 Ch. 111

- Museum,
  $50,000 Low-Valued Possessory Interest, Exemption of - R&T 155.20
  Aerospace Displays, Exemption - R&T 217.1
  Signature Requirement - LTA 04/047

- Museum Exemption,
  Aerospace Displays - R&T 217.1
  Affidavit Annual Filing - R&T 254
  Affidavit Contents - R&T 259.9
  General Provisions - CAC XIII-3, R&T 202
  Late Claims - R&T 270
  Low Valued Possessory Interest $50,000 - R&T 155.20
  Leased Property, Tax Reductions - R&T 202.2
  Museum defined - Fellowship of Friends v. Yuba Co. (1992)
  Rummage Sale Storage Area - R&T 214.14(d)
  Signature Requirement - LTA 04/047
  Supplemental Assessments, Exempt from - R&T 202.2
  Works of Art - R&T 217

- Musical Productions, Possessory Interest $50,000 Low-Value Ordinance - R&T 155.20
Names, Assessee, Addition to Roll, and Documentation for - R&T 405, 610
Other Claimants of Property, Addition of to Roll, Documentation for - R&T 610
Napa Co. 9/30/00 Earthquake - R&T 195.86
National, Foreign, Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
National Agricultural Statistics Service,
Urban Agriculture Incentive Zones – V2-Gov 51040-51042, R&T 402.1, 422.7
National Housing Act, 236 and 515 Subsidies - R&T 402.9, 402.95, LTA 02/041
National Wildlife Refuge Fund. In lieu Payments – (See In Lieu Payments)
Native American Tribe Holding Conservation Easement - V2-Civil 815.3
Natural Area Preservation, Welfare Exemption - R&T 214.02
Natural Gas Wells – (See Oil & Gas; Minerals)
Natural Resources,
National, Foreign, Taxpayer Identification Number, Parent/Child Transfer – R&T 63.1
National, Foreign, Taxpayer Identification Number, Parent/Child Transfer – R&T 63.1
National Agricultural Statistics Service,
Urban Agriculture Incentive Zones – V2-Gov 51040-51042, R&T 402.1, 422.7
National Housing Act, 236 and 515 Subsidies - R&T 402.9, 402.95, LTA 02/041
National Wildlife Refuge Fund. In lieu Payments – (See In Lieu Payments)
Native American Tribe Holding Conservation Easement - V2-Civil 815.3
Natural Area Preservation, Welfare Exemption - R&T 214.02
Natural Gas Wells – (See Oil & Gas; Minerals)
Natural Resources,
Defined - R&T 130
Welfare Exemption, Property used for Preservation of - R&T 214.02
Navy (See Military, Veterans' Exemption, & Disabled Veteran)
Nearest Dollar, Rounding To, Vehicle License Fee - V1-VEH 10759
Negatives, and Prints, Defined - R&T 988
Negligence, of Assessor - R&T 1361-1367
Negotiable Paper,
Payment of Taxes - V2-R&T 2506, 2508-2510
Refund of Unpaid - V2-R&T 2508
Tax-Defaulted Property - V2-R&T 3451-3456
Unpaid - V2-R&T 2509.1
New Base Year Value, Defined - R&T 75.8
New Construction, (See Assessors' Handbook Section 410, Assessment of Newly Constructed Property)
Accessibility Exclusion, Disabled Persons - R&T 74.6
Active Solar Energy System Exclusion - R&T 73, LTAs 04/051, 05/056
Actual Physical - R&T 75.10, Rule 463.5(c)(2)
Adjustment by Inflation Factor - R&T 75.18
Affect of Sale, Prop under Repair after Calamity - Rule 463(g)
Assessment, Newly Constructed Property – ALO 610.0002
Automatic Builders' Exclusion – ALO 610.0004.005
Available for Use, Defined - Rule 463.5(c)(4)
Base Year Value Adjusted by Inflation Factor - R&T 75.18
Base Year Value Determination - R&T 71
Builder's Exclusion – R&T 75.12, ALO 610.0004 – 610.0004.010
Building Permit Transmittal to Assessor - R&T 72
Building Plans Copy for Assessor - R&T 72
Building Plans, Transmittal to Assessor in Electronic Format - R&T 72
Commencement of, Defined - Rule 463.5(c)(3)
Commen Area, in Condos & PUDs - V2-R&T 2188.5
Completion Notice - R&T 75.12
Construction In Progress Base Year Value – Ellis v. Calaveras County (2016) 245 Cal.App.4th 64; LTA 16/042
Construction In Progress to be Assessed on Lien Date - R&T 50, 71, 401.3
Contaminated Property - R&T 74.7
Date of Completion - R&T 75.12, Rule 463.5
Defined - R&T 70, 73-74, 5825, Rule 463
Development Impact Fee – ALO 850.0024
Disabled Persons, Accessibility Exclusion - R&T 74.3, 74.6
Disabled Persons Exclusions - R&T 74.3, 74.6
Environmentally Contaminated Property - R&T 74.7
Exclusion Claim, Disabled Person - R&T 74.3, 74.6, (ACA 8,93)
Exclusion Claim, Disabled Person, Costs - R&T 74.3(f)
Exclusion,
Disabled Persons - R&T 74.3, 74.6
Environmentally Contaminated Property - R&T 74.7
General - R&T 73, 73.5, Rule 463
Water Conservation Equipment - R&T 73.5 (SCA 4 '93)
Seismic Safety Improvements (Delete 15 year Limit) – R&T 70, 74.5; Sec. 2 Art. III A CAC
Facilities in the Course of - R&T 214.2, 532.2
Fixture Removal, on or after 1-1-85 - Rule 463.5(c)(2)
Fixtures - R&T 75.15
Fixtures, Supplemental & Non-supplemental Assessment- R&T 75.15

127
New Construction (Cont.)

Functionally used or Occupied - Rule 463.5(c)(6)
General - CAC XIII A-1, -2, R&T 75.10-75.12, Rule 463, 463.5,
In Common Areas of Condos & PUDs - R&T 2188.5
Increased Revenue Allocation by Auditor - R&T 75.60-75.72
Increased Revenue, Allocation of - R&T 202.2
Manufactured Home - R&T 5812, 5825
Maintenance, install replacement roof to meet code – ALO 610.0055
Mobilehome - R&T 5812, 5825
Notice of New Base Year Value - R&T 75.31
Occupied or used, Defined - Rule 463.5(c)(5)
Occupied with Owner's Consent, Defined - Rule 463.5(c)(7)
Oil & Gas Reserve Discovery - R&T 75.10(c)
Ownership, absent lease provisions to remove – ALO 610.0064
Portion – LTA 14/039
Property Under, Welfare Exemption - R&T 532.2
Relocation of Structure – ALO 610.0076
Removals - R&T 75.10(b), Rule 463.5(c)(2)
Removals Prior to & after July 31, 1985 - Rule 463.5(c)(2)
Replacement Property (Eminent domain) – ALO 200.0367
Revenue Allocation, Utility Serving no more than Two Counties - R&T 98.8
Seismic Safety Imps Exclusion - R&T 74.5, LTA 99/60
Solar Energy New Construction Exclusion – LTA 04/051, 05/056
Solar Energy New Construction Exclusion (Extend the Sunset Date to 2015-16) - R&T 73
Solar Energy System Exclusion – ALOs 610.0087, 610.0088
State Assessee, Special Revenue Allocation - R&T 98.8
Statute of limitations (See Statute of Limitations)
Substantial Equivalent of New, Defined - Rule 463 (b)(3), LTA 79/024
Supplemental Assessment System - R&T 75-75.80
Supplemental Assessments - R&T 75.11, 5812
Supplemental, Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/060
Swimming Pool Solar Heaters - R&T 73
Unfinished New Construction to be Assessed on Lien Date - R&T 50, 401.3
Utility Serving no more than Two Counties, Tax Allocation - R&T 98.8
Valuation – ALO 610.0115
Vessels under Construction Exempt - R&T 209.5
Water Conservation Equipment, Agricultural Use - R&T 73.5 (SCA 4 '93)
Water Conservation Equipment Exclusion - R&T 73.5 (SCA 4 '93)
Welfare Exemption, Abandoned/Not used - R&T 214.11, 214.2, 532.2
Wells – Chevron USA, Inc. v. Kern County (2014) 230 Cal.App.4th 315 (LTA 15/32)

New Programs, Local Government Reimbursement by State - CAC XIII B-6
Newly Constructed - CAC XIII A-2, R&T 70, 73-74, 5825, Rule 463, LTA 04/051, 05/056
Nonactive Racehorses - R&T 5718
Noncash Sale Prices, Required Adjustments - Rule 4, Main & Von Karman Assoc v. Orange
Noncommercial Educational FM Broadcast, Defined - R&T 225.5
Noncommercial Educational FM Station - R&T 225.5
Nonconforming Use, Timberland - V2-Gov 51115.2
Nonconforming use - V2-Gov 51104
Nondocumented Vessels - R&T 1141
Nonenterprise Special Districts, Property Tax Relief - V2-Gov 16111.5
Nonpayment,
Sale of Tax Deeded Property, New Tax Deed Created - V2-R&T 3728.1
Trailer Coach Vehicle License Fee, Operation - V1-VEH 10769
Nonpayment of Private Railroad Car Tax - V1-RR Car 11406, 11407
Nonproducing Broodmare, Defined - R&T 5712
Nonproduction Computers, Study of Equipment Values – R&T 401.20
Nonprofit Association, Rummage Sale Storage Area, for Museum Support - R&T 214.14(d)
Nonprofit Colleges, Exempt from Income Tax - CAC XIII-26
Nonprofit Corporation,
Building and Rehabilitating Residences - R&T 214.15
Defined - R&T 231
Educational Radio Station, Exempt - R&T 215.5
Educational TV Programming, Exempt - R&T 215.5
Leasing Property to Government - R&T 231
Receiving Govt Funding, Exemption - R&T 214.10
Welfare Exemption - R&T 214.10

128
Nonprofit Organization,
  Defined - V2-R&T 3695.5, 3772.5, Gov 51075
  Effective Date of Grant, LCA Easements - V2-Gov 51083-6
  Purchase of Tax-Defaulted Property - V2- R&T 3791.4, 3795.5
  Purchase/Rehab, Tax-Defaulted Prop - V2-R&T 3695.5, 3791.4

Nonreal Property,
  Club Memberships - Rule 472
  Club Memberships - Rule 472
  Lease Agreements, Cable TV - R&T 107.7(d)
  Vacation Exchange Rights - Rule 472
  Purchase of Tax-Defaulted Property - V2- R&T 3791.4, 3795.5
  Purchase/Rehab, Tax-Defaulted Prop - V2-R&T 3695.5, 3791.4

Nonrenewal, Open-Space Land Easements - V2-Gov 51090, 51092
Nonresidential Use, Area of Reasonable Size, Base Year Transfer - R&T 69.5(g)(3),(4)
Non-supplemental Construction of Fixtures - R&T 75.15
Nonunitary Actions, Annual BOE Schedule - R&T 901.5
Nonunitary Property, Defined - R&T 723
Nonunitary Property Assessment, Placement on Roll - R&T 745
Nonunitary Values, Notice of, by BOE - R&T 732
Nonunitary/Unitary Reassessment, BOE Prop - R&T 741
Nordlinger v. Hahn - CAC XIII A, R&T 54
Northridge Earthquake, Disaster Relief - R&T 69
Not to Compete Covenants & Contracts, Cable TV Intangible Rights - R&T 107.7(d)

Notice,
  30 Day Maximum, after Start of Construction, BIX - R&T 75.12
  45 Day, Appeals Board Hearings - R&T 1605.6
  45 Day, Sale/Lease/Occupancy of BIX Prop - R&T 75.12
  Actions, of, Timber Tax Claim for Refund - V1-Timber 38605
  Agreement, of, Tax-Defaulted Property Deeds - V2-R&T 3796-3801
  Aircraft Using Airports, of, to Dept of Aeronautics - V2-R&T 5366
  Annual,
    Assessment Bonds, Report to Assessor, Contents of - R&T 163
    Cemetery Exemption - R&T 256.6
    Prop 8 Valuation, Required - R&T 619
    Religious/Church, from Assessor - R&T 257.1
    Rights, Failure to Provide Timely - R&T 1603
  Annual Roll Assessment Amount, of - R&T 619, 621
  Appeals Board, of Decisions - Rule 325
  Appeals Board, Decision Not to hold Hearing w/in 2-Year Period - R&T 1604(e)
  Appeals Board Hearing, 45 day - R&T 1605.6
  Appeals Hearing, of, Requirement for – 307
  Assessee, to, of FMV of LCA Contract Cancelled - V2-Gov 51283
  Assessee within 30-Days Notice of Delinquency Filing, to - V2-R&T 2191.3
  Assessment Amount, of - R&T 619
  Assessment Amount, of, not required for Annual Inflation of 2% - R&T 619
  Assessment Appeal Hearing, of, 45 days before - R&T 1605.6
  Assessment, of, Inflation Factor, No Requirement for - R&T 619
  Assessment, of, Personal Property - R&T 619.2
  Assessment, of, Requirements of - R&T 619
  Assessment, of - R&T 75.30-75.32, 619
  Assessment and Review Outside regular Period - R&T 1605
  Assessor of Improper Veterans’ Exemption, to - R&T 284
  Assessor of Incorrectly allowed Church Exemption, to, Penalty - R&T 257
  Assessor, to, of Leased Redevelopment Prop, 30 Day - V2-H&S 33673.1
  Assessor, to, of Unrecorded Change in Ownership (45 Day) - R&T 480(c)
  Auditor every 12 months by Tax Collector, to, Moneys collected - V2-R&T 2616
  Base Year Value Determination, of - R&T 75.31
  Billing, of, Supplemental Change in Ownership Assessment - R&T 75.30
  Bond Balances, Annual Report to Assessor, Contents of - R&T 163
  Builders Inventory Exclusion, within 30 Days of Start of Construction - R&T 75.12
  Builders Inventory Exclusion, 45 Day, Sale/Lease/Occupancy - R&T 75.12
  Bulk Sales, Business Property Statement - V2-CC 6105
  Change In Ownership, of, to Assessor - R&T 480
  City, to, LCA - V2-Gov 51243.5
  Completion of New Construction, of - R&T 75.12
Notice (Cont.)

Completion of Roll, of - R&T 616
Contributions, BOE Board Member, Disclosure - [HPR 7011]
Controller by July 15, to, of Timber Value - V2-Gov 27423
Controller, to, of Redemption Certificate Cancellation - V2-R&T 4803
Creditors, to, of Timber Tax Delinquency - V1-Timber 38502
Creditors, to, Timber Yield Tax - V1-Timber Tax 38502
Default and Power to Sell, of, Notice of Cancellation - V2-R&T 4803
Default Changes/Cancellation, of, to Controller - V2-R&T 4803
Deficiency Determination, of, Timber Tax, of - V1-Timber 38416
Delinquency Filing, of, to Assessee within 30 Days - R&T 2191.3
Delinquent Private Railroad Car Tax - V1-RR Car 11451
Delinquent Taxes, of - V1-RR Car 11451, V2-R&T 2621, 2706
Determination, of, Failure to File Return, Timber Tax - V1-Timber 38425
Director of Conservation, to, LCA Cancellations - V2-Gov 51207
Disabled Veterans Exemption, of, Mailing - R&T 278
Documented Vessel Assessment Mailed by August 1, of - R&T 275.5
Eligibility/Ineligibility, of,
   Church Exemption - R&T 257.1
   Cemetery Exemption - R&T 256.6
Failure to Withhold Sufficient Amount from Sale - V1-RR Car 11522
Fair Market Value of LCA Contract Cancelled, to Assessee From Assessor - V2-Gov 51283
Hearing, of, and Publication, LCA - V2-Gov 51284
Homeowners' Exemption Ineligibility, of - V2-R&T 2615.5
Homeowners' Exemption, of, in English & Spanish - R&T 255.8
Impending Default, of - V2-R&T 3351-3353, 3371
Impending Default, of, Delinquent Tax - V2-R&T 3351-3353, 3371
Improper Veterans' Exemption, to Assessor - R&T 284
Increase in Value, of, Appeals, Authority/Notice Required- R&T 1609.4, Rule 313(f), 307(d)
Inflation Factor, No Requirement for Notice of Increases Due to - R&T 619
Intended Sale, of, Tax Deeded Property - V2-R&T 3702-3704.5
Intention to Consider Open-Space Contract, of - V2-Gov 51243.5
Jeopardy Assessment, of, Private Railroad Car - V1-RR Car 11352
Jeopardy Determination Hearings, of - V1-HPR 5030-5036
Jeopardy Determination, Mailing, of - V1-Timber 38434
Jeopardy Determination, of, Service of - V1-HPR 5036
Jeopardy Reassessment, Railroad Car Tax - V1-RR Car 11336
Jointly Assessed Prop on Unsecured Roll, of - R&T 405
Last Assessee of Cancellation of Tax/Penalties, to - V2-4946-47
Lease/Other use of Exempt Property, of, 60 Day - R&T 480.5
Lessee/Lessor of Value on Unsecured Roll, to - R&T 405
Lien, Tax Postponement, of, Recordation of - V2-R&T 2515
Local Roll Assessment Amount, of - R&T 619, 612
Mailing Requirements,
   Deficiency Determination - V1-Timber 38417-49
   Estimated Assessments - V1-RR Car 11312
   Jeopardy Determination - V1-Timber 38434, V2-HPR 5036
   Manner of Service - R&T 25
   Redeterminations - V1-Timber 38447
Manufactured Home Assessments, of - R&T 5831
New Base Year Value, of, Change in Ownership - R&T 75.31
New Construction New Base Year Value, of - R&T 75.31
New Mobile Homeowners by Last Day of Each month, of, HCD - R&T 5841
Nonrenewal, of, Historical Property Contract - V2-Gov 50282
Nonunitary Values, of, by BOE - R&T 732
Official, Items Subject To, at BOE Hearing - V1-HPR 5079
Overpayment of Taxes, of - V2-R&T 2635
Owner's Intent not to Occupy, of - R&T 75.12
Parties of Interest, to, Tax Deeded Sale - V2-R&T 3701
Payment of Taxes, of - V2-R&T 2609-2611
Pendency of Action, of, Quiet Title Action - V2-R&T 3956
Personal Property Assessment Amount, of - R&T 619, 621
Possessory Interest Changes to Assessor within 60 Days, of - R&T 480.5
Postponement, of, Tax Default, entry on Secured Roll - V2-R&T 2515
Power & Intent to Sell, of, Tax-Defaulted Property - V2-R&T 3361-66
Power to Sell Tax-Defaulted Property, of - V2-R&T 4839
Notice (Cont.)

Principal Bond Balance to Assessor, of, Annual - R&T 163
Private Party of Possessory Interest Taxability, to - R&T 107.6
Private Railroad Car Tax Assessment, of - V1-RR Car 11404
Prop 8 Valuation, of, Required - R&T 619
Property Sold for Unsecured Tax - V2-R&T 2957
Property Tax assistance/Postponement with Bill, of - V2-R&T 2615.6
Proposed Allocated Unitary Value, of - R&T 746
Proposed Appeal Value Increase, of, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Proposed Escape Assessment - R&T 531.8
Publication of Assessment Amounts in Lieu of US Mail, of - R&T 621
Publication of Personal Prop Assessment, by, County of 4,000,000 - R&T 621
Railroad Car Estimated Assessments - V1-RR Car 11312
Railroad Car Value Mailed by August 1, of - V1-RR Car 11336
Ratio of Personal Property on Secured Roll, of - R&T 619.2
Reassessment Petition Hearing Findings, of, BOE - R&T 744
Recommended Appeal Value Increase, of, Authority - R&T 1609.4, Rule 313(f), 307(d)
Redemption Certificate Changes, of, to Controller - V2-R&T 4803
Redemption, of, on Delinquent Roll - V2-R&T 4109
Registered/Certified Mail, by - R&T 36
Reminder of Impending Default - V2-R&T 3351, 3371
Requirements/Penalty/Duty, of, Disabled Veteran Exemption - R&T 278
Recission of Claim - R&T 69.5(i)
Rezoning, of, to Assessor by Govt entities - V2-Gov 65862, 65863.5
Sale, of, Tax-Defaulted Property - V2-R&T 3362, 3365, 3704.7
Sale, of, Timber Yield Tax - V1-Timber 38552
BOE Equalization Hearing Results, of, Lawsuit Settlement Sufficient as - R&T 744
BOE Reassessment Petition Decision, of - Rule 915
Seizure & Sale of Property, of, Railroad Car Tax - V1-RRCar 11512
Sell, to, Tax-Defaulted Property - V2-R&T 3362, 3365, 3704.7
Service of Redetermination, of, Timber Tax - V1-Timber 38447
Successor's Liability, of, Timber Tax - V1-Timber 38561-5
Supplemental Assessment, of - R&T 75.30-75.32
Supplemental Billing for New Construction, of, to Auditor - R&T 75.30
Tax Default, Publish by September 8 - V2-R&T 3371-72
Tax Defaulted Property on Roll, of - R&T 614
Tax Due/Delinquent Dates, of, from Tax Collector, 1 Nov - V2-R&T 2609
Tax Postponement Lien, Recordation of - V2-R&T 2515
Tax Postponement to be entered on Secured Roll by Tax Collector, of - V2-R&T 2515
Tax Rate Errors, by State Controller - V2-R&T 2325.1
Termination of Business, at, Timber Tax - V1-Timber 38561-5
Timber Tax Deficiency, of, Mailing - V1-Timber 38417-38419
Timber Tax Rate Levy, of - V1-Timber 38503
Timber Tax Redetermination, of, Mailing - V1-Timber 38447
Timberland Hearings - V2-Gov 51110-51110.2
Time/Place of Sale, of, Property Sold for Unsecured Tax - V2-R&T 2957
Transfer of Title/Interest, of, Mobilehome - V2-R&T 5901(Pg 4343)
Unitary Property Valuations, of, BOE - R&T 731
Unpaid Taxes, of - V2-R&T 2611
Valuation, of, BOE, Validity Unaffected by Non-Receipt - R&T 725
Value Increase, of, Appeals, Authority/Notice Required- R&T 1609.4, Rule 313(f), 307(d)
Value Increase to Assessee by July 1, of - R&T 619
Value/Ratio used, of, Personal Property on Secured Roll - R&T 619.2
Zoning or Re-zoning Changes, of - V2-Gov 65862, 65863.5
Notification (See Notice)

November 1,
1/2 of Personal Prop Tax on Sec Roll Due, Option - V2-R&T 2700-01
1st Installment of Secured Tax Bill Due - V2-R&T 2605
Personal Prop Tax on Secured Roll Due - V2-R&T 2605
Prescribed Exemption forms/Checklists to Assessors - Rule 101
Publish List of Tax Due/Delinquent Dates - V2-R&T 2609
Report from Legislative Analyst to Legislature Due - R&T 38
Tax Collector Mails Tax Bills on/Before 1 Nov - V2-R&T 2610.5

November 3,
1998, Earliest Date for Transfer of Base Year Value of Contaminated Property – R&T 69.4
November 5,
Account to Auditor for Money Collected - V2-R&T 2616

November 6, 1986,
Date of Death After, as Date of CIO, Parent/Child Transfers - R&T 63.1

November 10,
Timber Tax Fund Balance as of Date, for Reporting Purposes - V1-TYT 38905.1
Last Day to Certify Timberland Production Zone Value (formerly 1 Jan) - R&T 434.5

November 25,
Tax Collector Statement of Transactions to Auditor - R&T 2616

November 30,
Appeal Application Extended Because of Late Value Notice - R&T 1603 (b)(3); LTAs 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Balance Reporting Date, Timber Tax Fund - V1-TYT 38905.1
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to as certain Taxes Collected by Collector - R&T 2910
Timber Tax Distributed to Counties by Controller - R&T 38905.1

Number, Defined - R&T 13

Nurseries, Garden, Plants, Trees, Seeds, Seedlings, Inventories - R&T, 129, 219, 531.5, Rule 133(e)
Nursery School,
General - R&T 221
Welfare Exemption - R&T 214, 221

Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567, (See Business Inventory)
Nut Bearing Trees & Vines, Open-Space Land Valuation - R&T 429
Nut Tree Exemption – (See Fruit Exemption)
Nuts (See Trees & Vines),
Nut Bearing Trees & Vines, Open-Space Land Valuation - R&T 429
Nut Tree Exemption – (See Fruit Exemption)

O

Oath, Defined - R&T 17

Objection(s),
Appeals Board Member, to - R&T 1624.4, 1641.2
Contractual, Additional Tax Rates - V2-R&T 2273-2273.2
Tax Deed Sales, to, by Other Tax Agencies - V2-R&T 3695-3695.4

Obsolescence, Functional & Economic - AH 501

Occasional Use, 15%, Commercial Sports Fishing Boats - R&T 227

Occupancy, New Mobile Homes Sold & Installed for - V1-VEH 10785
Occupancy Certificates,
Assessor's Copy - R&T 72
Transmittal to Assessor - R&T 72

Occupied or used, Defined - R&T 75.12, Rule 463.5(c)(5)

Occupy or Use, Defined - R&T 75.12

Ocean Marine Insurance, Defined - CAC XIII-28

Ocean Marine Tax - CAC XIII-28

Oceanographic Research Org, Need not be Chartered by Congress - R&T 214

Oceanographic Research Vessel - R&T 130

October 1,
Levy of Private Railroad Car Tax, BOE - V1-RR Car 11401
LCA Interest Component set by BOE - R&T 423, 439.2
BOE Announces Open-Space Interest Component - R&T 423, 439.2

October 5,
Account to Auditor for Money Collected - V2-R&T 2616
BOE Hears Appeals on Unitary/Nonunitary Property - LTA 90/002

October 15,
Assessor sends Draft Copies of Prescribed Forms to BOE - Rule 171
Last Day to Cure Defect in Timely HOX Filing - Rule 135
LCA Proposal Final Filing Date - R&T 430.5
Ownership of Home Damaged/Destroyed by Fire or Earthquake, Oct – Dec, 2003 - R&T 218(e)
Racehorse Form Draft Copies to BOE by - Rule 1045

October 16,
Extended Secured Roll Delivered by Auditor - V2-R&T 2601
October 20, 1991,
   Base Year Transfer, acquisition within 3 Years, effective date R&T 69.5
   Original Dwelling as a Replacement Dwelling after - R&T 69.5
October 25,
   Tax Collector Statement of Transactions to Auditor - V2-R&T 2616
October 31,
   HCD Reports New Mobilehome Owners to Assessors - R&T 5841
   Last Day to Pay Unsecured 31 Aug Tax W/Out Penalty - V2-R&T 2922
   LCA List to Secretary of Resources Agency - V2-Gov 16144
   Offer, for a Change in Ownership, Date of Completion - Rule 463.5(c)(8)
   Offers in Compromise, Timber Yield Tax – V1-TYT 38800
   Office, and Office Furniture/Equipment to be Provided by BOE and/or Board of Supervisors - R&T 1251-1256
   Office of Administrative Hearings, Hearing Officer Contracts - R&T 1636
   Office Room, Assessor’s, Board of Supervisors or BOE to provide - R&T 1251-1256
Official Acts,
   Assessors’, Extension of Time - R&T 155; LTA 03/022
   County Board, Time Extension - R&T 155
   Extension in Time, for State Controller - R&T 155.3
   Extension of Time for Assessor - R&T 155; LTA 03/022
   Falling on Holiday/Weekend - R&T 724
   Timely Performance - R&T 724
   Official Bond, of Assessor, Liability - R&T 1361-66; V2-Gov 1450-62, 24120-56
   Official Notice, Items Subject To, at BOE Hearings - V1-HPR 5079
   Office of Real Estate Appraisal - ORE, Dept of Transportation, State of CA
   Office of Real Estate Appraisal, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
   Office of Real Estate Appraisers, Qualification to Sit on Appeals Board - 1624
   Offset Billing, Personal Property - R&T 533
Offsets,
   Deficiency Determination - V1-Timber 38413
   Failure to File Timber Tax Return - V1-Timber 38422
   Timber Tax Deficiency Determination - V1-Timber 38413
Oil & Gas (See Mineral Rights),
   Information Made Available by Assessor to File Statement - R&T 441
   Leaseholds Security for Payment of Tax - V2-R&T 2189.5
   Mineral Right Assessment - R&T 107.2, 107.3, Rule 468
   Production/Extraction Rights, Change in Ownership - R&T 61
   Reserve Discovery as New Construction - R&T 75.10(c)
   Tax-Defaulted Property - V2-R&T 3692
   Valuation of Interests - R&T 107.2, 107.3, Rule 468
   Oil & Gas Producing Property, Assessment of - R&T 107.2, 107.3, Rule 468
   Oil Wells, Valuation of - R&T 107.2, 107.3, Rule 468
   Olen Commercial Realty Corp. v. County of Orange (2005), Comparable Sales – R&T 402.5 Fn
Omission(s),
   Errors, or, in Determination of Value - R&T 51.5
   Fraudulent Acts of, 75% Penalty - R&T 503
   Omissions and Errors - R&T 51.5, 531.2, 532, 866, V2-R&T 4831
   One-Way Paging Services, not a Telephone Corporation - R&T 325.3 , [PUC 234]
   One-Way Transfer Limitation, Grandparent/Grandchild - R&T 63.1(c)(2) LTA 97/32
   Open-Space – (See Conservation Dept)
   Open-Space Agreement, Defined - R&T 421(c)
   Open-Space Agricultural Laborer Housing - R&T 428
   Open-Space Easement - R&T 421, V2-Gov 51075
   Open-Space Land (See LCA),
   Agricultural Preserve,
   Administration Rules - V2-Gov 51232
   Advisory Board - V2-Gov 51239
   Annexation of Land - V2-Gov 51235
   Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016
   Breaches of Contract - V2-Gov 51250
   Cancellation Fee - V2-Gov 51283.5, LTA 05/016
   Cancellation Reports - V2-Gov 51207
   Definitions - V2-Gov 51201
   Disestablishment - V2-Gov 51232-33
   Establishment of - V2-Gov 51230, 51233-34
Open-Space Land, Agricultural Preserve (Cont.)

Formal Review - V2-Gov 51283.5, LTA 05/016
Hearings - V2-Gov 51230
Inclusions - V2-Gov 51205
Non-renewable - V2-Gov 51236
Public Improvements - V2-Gov 51290-95
Size - V2-Gov 51205.5
Value Equalization - V2-Gov 51203

Agreement, Defined - R&T 421(c)
Agreement Qualifying Land for Assessment - Rule 51, 54
Agricultural Laborer Housing - V2-Gov 51238, 51238.5
Agricultural Conservation Easement - R&T 421.5, 422.5 [PRC 10200-10277]
Agricultural Conservation Easement, Definitions - R&T 421.5, 422.5, V2-Civ 815.1
Agricultural Laborer Housing - R&T 428
Agricultural Land Stewardship Act of 1995 - R&T 421.5, 422.5 [PRC 10200-10277]
Annual Factor - R&T 423
Annual Income to be Capitalized - R&T 423
Annual Interest Component - R&T 423
Automatic Renewal of Contract - V2-Gov 51244.5
City/County Authority to Contract - V2-Gov 51240
Compatible Uses - V2-Gov 51238.1-51238.5
Conservation Easements (See LCA Conservation Easements)
Conservation Easements - R&T 421.5, 422.5 [PRC 10200-10277]
Conservation Easements, Agricultural, Defined - R&T 421.5, V2-Civ 815.1
Contract Amendments - V2-Gov 51253
Contract Cancellation - V2-Gov 51280-86
Contract Contents - V2-Gov 51240, 51241, 51243
Contracts, Breaches of - V2-Gov 51250
County-Assessed Values - V2-Gov 51202
Defined - R&T 421, V2-Gov 16143, 51075
Disincorporation of Land - V2-Gov 51235
Easements – (See LCA Easements)
Easements - R&T 421, V2-Gov 51075, 51255.1, 51190
Eligible Lands - V2-Gov 51242
Eminent Domain - V2-Gov 51290-95
Enforceable Restrictions
  Agricultural Conservation Easement - R&T 422.5
  Defined - R&T 422, 422.5
  Enforcement - V2-Gov 16147
  General - V2-Gov 51252, V2-STATS 1971, Ch 719
  Enforcement Actions - V2-Gov 51251
  Fee for Cancellation, Etc - V2-Gov 51287
  Fictitious Contracts - V2-Gov 51248.5
  Filing of Maps - V2-Gov 51237, 51237.5
  Free Public Recreational use - V2-Gov 51238.5
  Fruit/Nut Bearing Trees & Vines, Valuation - R&T 429
  Gas/Electric/Other Facilities - V2-Gov 51238
  Inapplicability of Residence/Site - R&T 428
  Includes Conservation Easements - R&T 421.5
  Incorporation of Land - V2-Gov 51235
  Information Furnished by Landowner - V2-Gov 51247
  Legislative Declarations - V2-Gov 51220-22
  Lot Line Adjustment – V2-Gov 51257
  Minerals/Quarries, Consideration of - R&T 427
  Natural State (Welfare Exemption) – R&T 214.02, LTA 13/018
  Nonrenewal - V2-Gov 51245
  Notice of Contract Changes/Cancellations - V2-Gov 51207 et al.
  Notice of Intention to Consider Contract - V2-Gov 51243.5
  Open-Space Plan, Defined - V2-Gov 51075
  Open-Space Use, Defined - V2-Gov 51201
  Perennials, Valuation of - Rule 52
  Qualified Acreage Reports - V2-Gov 16144, 16154
  Rescission/Entry, Easement Agreement - V2-Gov 51255
  Rescission/Entry, Into New Contract - V2-Gov 51254
  Rescission/Entry into New Contract for Lot Line Adjustment – V2-Gov 51257
  Rescission/Entry into New Contract for Solar Use Easement – V2-Gov 51255.1, 51190
Open-Space Land (Cont.)
Recording with County Recorder - V2-Gov 51248
Removal of Land under Contract - V2-Gov 51236
Sample Contracts - V2-Gov 51249
Scenic Highway Corridors - V2-Gov 51205.1
Solar Use Easement – V2-Gov 51255.1, 51190
Subventions – (See LCA Subventions)
Term of Contract - V2-Gov 51244, 51244.5
Termination of Contract - V2-Gov 51246
Timberland - R&T 423.5, Rule 53
Timberland Production Zone Valuation - R&T 423.9
Timberland Valued as - Rule 53
Valuation Generally – (See LCA Valuations)
Valuation of Fruit/Nut/Vegetable Trees & Vines - R&T 429
Valuations (See LCA Valuations)
Welfare Exemption, Property used for Preservation of - R&T 214.02
Wetlands Reserve Program Easement – ALO 210.0029
Wildlife Habitat Contracts - R&T 423.7
Yield Rate Component set by BOE - R&T 423; See LTA Index for annual open-space land interest component
Open-Space Plan, Defined - V2-Gov 51075
Open-Space Subventions, Property Tax Relief (See LCA Subventions)
Open-Space Use, Defined - V2-Gov 51201
Operability, of Timberland - Rule 1021
Operating and Management Systems, Cable TV Intangible Rights - R&T 107.7(d)
Operating Time, 15% or less for Dive, Tour or Whale Watching, Boats & Vessels - R&T 227 (4)
Operations, Timber - V2-Gov 51115.1, 51115.5
Operators,
Airport & Aircraft Statement - R&T 5366
Certificated Aircraft, Possessory Interest – R&T 107.9
Opinion of Value,
Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Appeal Application not Binding at Appeal Hearing, on - R&T 1610.8
Option, Granting of, to Renew or Extend a Possessory Interest, not a CIO - R&T 61
 Oral Hearings, Timber Tax Redeterminations - V1-Timber 38443
Orange County,
Digitized Images, County Recorder - V2-Gov 27279.1
Tax Certificate Sales - R&T 3776, 4501 et seq.
Orchard, Defined - Rule 131
Ordinary Course of Business,
Defined - Rule 133
Goods for Sale in - R&T 129
Illegal Goods for Sale In, not Inventory - R&T 166
ORE, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
Organization Performing Auxiliary Services, Rummage Sale Storage Area - R&T 214.14(d)
Organizational Clearance Certificate, Welfare Exemption - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Original, Defined - R&T 217
Original Co-Owner Transfer Rescission – 220.0601
Original Co-Owners – ALO 220.0450 – 220.0453
Original Co-Owners, Defined - R&T 64(d)
Original Dwelling, as a Replacement Dwelling - R&T 69.5
Original Property, Defined, Base Year Transfer - R&T 69.3
Original Transferor, Defined - R&T 65, ALO 220.0312, 220.0455 – 220.0458
Original Works of Free Fine Arts, Defined - R&T 217
Other Claimants of Property, Addition of Name to Roll, Documentation for - R&T 610
Other Fire Extinguishing System, Defined - R&T 74
Out-of-State Tax Liabilities, Enforcement of - R&T 30
Outpatient Clinics, Hospital - R&T 214.9
Overpayment,
Interest on, Railroad Car Tax - V1-RR Car 11555
Interest, Timber Tax - V1-Timber 38606-07
Refunds, and, Timber Yield Tax – (See Timber Tax Overpayment)
Tax, of, Timber, Credit or Refund - R&T 434.6
Taxes, of, Notice of - V2-R&T 2635
Owner,
Absent or Unknown, Assessment - R&T 460, 611
Defined, Base Year Transfer - R&T 69.3
Occupied Single-Family Dwelling, Appeal Burden of Proof - R&T 167, (See Appeals)
Occupied Single-Family Residence, Defined - R&T 401.4
Racehorse, of, Defined - R&T 5704
Record, of, Latest, Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
Reports by, Private Railroad Car Tax - V1-RR Car 11271-11273
Roll Contents to Include Assessee's Name - R&T 602, Rule 252
Tax Purposes, for - R&T 405
Timber, Defined - V1-Timber 38104
Timber, Registration with BOE - V1-Timber 38351
Timber, Yield Tax/Reserve Fund Tax Imposition on - Rule 1026
Unknown or Absent, Estimate of Value - R&T 460
Without Fault of, Calamity Relief - R&T 170(a)
Owner of Record, Latest, Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
Owner's Consent, Date of Completion - Rule 463.5(c)(7)
Owner's Intent not to Occupy, Notice of - R&T 75.12
Owner's Map Description - R&T 326
Owner's Name,
Mistake In, Validity of Assessment - R&T 613
Other Claimants to Ownership, Addition to Roll - R&T 610
Roll Contents to Include Assessee's Name - R&T 602, Rule 252
Owner's Records, Timber Tax - V1-Timber 38703, 38704, Rule 1031
Owner's Report, Railroad Car Tax – (See Railroad Car Tax)
Owner Occupied Single-Family Dwelling, Appeal Burden of Proof - R&T 167, (See Appeals)
Owner Occupied Single-Family Residence, Defined - R&T 401.4
Owners, or Owner, Defined
Base Year Transfer - R&T 69.3
General - R&T 69.3, 218, 405, 5704
Ownership,
Addition to Roll of Other Claimants of, Documentation for - R&T 610
Affidavit by County Residents - R&T 453
Improvements Separate from Land - V2-R&T 2188.1, 2188.2
Owner Occupied Single-Family Residence, Defined - R&T 401.4
Separate, Statement of - V2-R&T 2188.2
Transfers of, Vehicle License Fees - V1-VEH 10757

P.E.R.S. Property, in Lieu Fees - V2-Gov 7510, LTAs 83/003, 91/036, Atty. Gen opinion 90-908, LTA 2014/032
P.U.D., Assessment - V2-R&T 2188.5
Painting, Defined - R&T 217
Palm Springs, City of, Property. Possessory Interest Owned by - R&T 201.4
Palm, Date - Rule 131
Paging Services, One Way, not a Telephone Corporation - R&T 325.3 , [PUC 234]
Paper,
Negotiable, Payment of Taxes - V2-R&T 2506, 2508-2510
Unpaid Negotiable - V2-R&T 2509.1
Unpaid Negotiable, Refund of - V2-R&T 2508
Parcel, Assessor's (See Parcels, Maps)
Parcel Combination, if in Multiple Revenue Districts - R&T 606
Parcel Combination Prohibition, Assessment - R&T 455
Parcel Combination, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692
Parcel Number, Required for Documentary Transfer Tax - V1-DTTA 11911.1
Parcel Tax Reports – Gov 12463.2
Parcels,
Assessed for Timber, List of - V2-Gov 51110
Combination of if in Multiple Revenue Districts - R&T 606
Combination Prohibition, Assessment - R&T 455
Combination, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692
Contested, Timberland – (See Timberland)
Parcels (Cont.)
Defined - V2-Gov 51104
Multiple Rev Districts/Tax Rate Areas, in, Separate Assessment & Combination - R&T 606
Parcel Splits, (Separate Valuation of New Subdivision Lots) – R&T 2823
Separate Valuation, Application Fee - V2-R&T 4151
Sold to State Shall not be Combined - R&T 455
Timberland, Size of - V2-Gov 51119.2
Unusable, Tax-Defaulted Property, Combination - V2-R&T 3692

Parent/Child Transfers (See Change in Ownership; CIO Exclusions),
$1,000,000 Limitation - R&T 63.1(a)(2), ALO 625.0145, ALO 625.0146
Adopted Child – R&T 63.1(c)(3), ALO 625.0011
Claims – ALOs 625.0039, 625.0035
Custodianship – ALO 625.0055
Domestic Partner – ALO 625.0083
Damaged or Destroyed Property – ALO 625.0059
Date of Death as Date of CIO if by Will/Intestate Succession - R&T 63.1
Eligibility for CIO Exclusion to both Children & Grandchildren - LTA 97/032
Estate for Years – ALO 625.0084
Exclusion Filing Period – R&T 63.1
Exclusion Filing Period Retroactive to 1986 - R&T 63.1
Exclusion Processing Fee (Reverse Reassessment) - R&T 63.1
Exclusion, Cooperative Housing Corporation – LTA 11/052
Floating Home Marina – LTA 16/007
Foreign Nationals - R&T 63.1
General - R&T 63.1, Rule 463, LTAs 00/005, 03/018
Life Estate – ALO 625.0120.005, 625.0121
Limited Liability Company – ALO 220.0376.015, 220.0450.005
Mobilehome Park – LTA 16/007
Partnership – ALO 625.0153
Principal Residence - 63.1(a)(2)
Prospective Relief if Filing Period has Expired - R&T 63 (e)(c)(2)
Step Transaction – ALO 625.0196
Social Security Numbers - R&T 63.1
Taxpayer ID Number - R&T 63.1
Timely Filing if within 6 Months of Supplemental or Escape - R&T 63.1
Trust, Powers of Appointment – ALO 625.0234.005
Trust, Right of First Refusal – ALO 625.0233
Trust, Share and Share Alike – ALOs 625.0235.010, 625.0235.015
Trust, Sprinkle or Spray Power – ALO 625.0236
Wills – ALO 625.0251
Wills, Share and Share Alike – ALO 625.0260

Party,
Deceased Veterans, of, Veterans' Exemption - CAC XIII-3(q)
Eligible for CIO Exclusion to both Children & Grandchildren - LTA 97/032
Eligibility for Veterans' Exemption - CAC XIII-3(q)
Parity, of Deeds, Tax-Defaulted Property - V2-R&T 3713
Parking, Church, Exemption from Taxation - R&T 206.1
Parking Areas, Church - R&T 206.1
Parks and Recreation Land, Leased to State by Irrigation District - V2-STATS 1969, Ch 1046
Partial Exemption, Disabled Veteran Exemption - R&T 75.21(c)(4), 276, 277, Rule 464
Partial Homeowners' Exemption, Filing Deadline, Dec 10 - R&T 275
Partial or Deficient Payment, of Delinquent Tax - V2-R&T 2636, 2708
Partial Payment of,
Tax - V2-R&T 2636, 2708, 2927.6, 4143 (See Installment Payments)
Unsecured Roll Tax - V2-R&T 2927.6
Partial Welfare Exemption, Extended to Veterans' Organizations - R&T 214
Participant, Defined - R&T 66
Parties, Indispensable, Refunds - V2-R&T 5146
Party, Defined, under Gov Code 15626, Contribution Disclosure - [HPR 7004]
Participant, Defined, under Gov Code 15626, Contribution Disclosure - [HPR 7004]
Partition, of Property, Quiet Title Action - V2-R&T 3965
Partner, Person Defined - R&T 19
Partners, Registered Domestic, CIO Exclusion – R&T 62(p)
Partnership,
Change in Ownership - Rule 462.180(e)
Change in Ownership/Control Statement - R&T 480.1-480.2
Partnership (Cont.)

Change in Ownership Exclusion - R&T 64
Continuing & Dissolved, CIO Exclusion - R&T 64
Deed Presumption – ALO 220.0529
Interest Transfer Exempt from Doc. Transfer Tax - V1-DTTA 11925
Foreign Limited Liability, as a Person - R&T 19, 28.5
Limited Liability, as Person - R&T 19, 28.5
Person Defined - R&T 19, 28.5
Timber Tax, Written Partnership Agreements - V2-TYT 38576

Partnership Agreements, Written, Timber Tax - V2-TYT 38576
Passengers, Transportation of, Vessel Exemption - CAC XIII-3, R&T 209
Pawnbrokers, Assessment of Unredeemed Goods - R&T 989
Payee, of Tax, Payment to Latest Owner of Record, if Refund less than $5000 - V2-R&T 5104
Payment in Lieu of Tax Agreement (PILOT) – R&T 214.06, 214.07, 214.09; ALO 880.0155.005

Payment of Tax,

4-Year Period, over - V2-R&T 4837.5
4 Years, Escape Bill over $500 - V2-R&T 4837.5
Acceptance of - V2-R&T 2505, 2607
Cancellation, Nonpayment of Negotiable Paper - V2-2509-10
Coin, by - V2-R&T 2502
County Warrant, by - V2-R&T 2511
Credit Card Use for Payment- V2-R&T 2511.1
Deadlines Falling on Weekends & Holidays - R&T 166, 724, 2512
Default on Installment - V2-STATS 1979 Ch. 27
Deficient/Partial, of Delinquent Tax - V2-R&T 2636, 2708
Deficiencies - V2-R&T 2636, 2708
Delinquent Tax, by Mail - V2-R&T 2512.5
Deposits in Bank or County Treasury - V2-R&T 2507
Discounted Amount - V2-R&T 2607.1
Documentary Transfer Tax - V1-DTTA 11912
Enforcement by BOE, Suit Collections - V1-Timber 38571
Entry by Tax Collector, Unsecured Roll Tax - V2-R&T 2913
Entry of, Unsecured Roll - V2-R&T 2913
Entry on Roll - V2-R&T 2613, 2614, 2614.5
Erroneous, to State - R&T 34
Escape Tax Bills over 4 Years, if Bill over $500 - V2-R&T 4837.5
First Installment Due - V2-R&T 2605, 2617, 2704
Four Years, Escape Bill over $500 - V2-R&T 4837.5
Former Owner, by, Tax Deed Sale - V2-R&T 3728
In Lieu – (See In Lieu Fees; In Lieu Tax)
In Lieu, Assessment Error, County of 8,000,000 - V2-R&T 4833
In Lieu, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)

Installment,

4 Years, over, Escape Assessment Bills - V2-R&T 4837.5
Delinquent Tax - V2-R&T 4217
Redemption of Tax-Defaulted Property – (See Redemption)
Timber Tax - V1-TYT 38504
Interest/Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Late, Railroad Car, Delinquent Tax - V1-RR Car 11405, 11430
Legal Tender - V2-R&T 2502, 2511.1
Lien Presumed, of - CAC XIII-30
Low/Moderate Income Subsidy, Exclusion from Income - R&T 402.9
Low/Moderate Income Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Mail by,

Deadlines Falling on Weekends & Holidays - R&T 166, 724
Postmark Date deemed as Date Tax Payment Received - R&T 2512
Unsecured Roll - V2-R&T 2929
Mailing - V2-R&T 2512, 2512.5
Medium of Payment - V2-R&T 2501-2505
Medium of Payment, Tax Deed Sales - V2-R&T 3693, 3693.1
Negotiable Paper - V2-R&T 2506, 2508-2510
Notice of Overpayment - V2-R&T 2635
Notice of Unpaid - V2-R&T 2611
Notices - V2-R&T 2609-2611
Partial - V2-R&T 2636, 2708, 4143
**Payment of Tax (Cont.)**

Place of Payment - V2-R&T 2613
Postmark date of Mail deemed as Date Received - V2-R&T 2512
Preceding Due Date - V2-R&T 2608
Presumption of, at Destruction of Unsecured Roll - V2-R&T 2928.1
Prior to Declaration of Default - V2-R&T 3437
Pro Rata, Unsecured Roll - V2-R&T 2927.7
Property Tax Relief - V2-Gov 16112
Railroad Car Tax, Suits to Enforce - V1-RR Car 11471
Receipts - V2-R&T 2615
Recording Tax Payments - V2-R&T 2613
Redemption of Tax-Defaulted Property, Underpayment - V2-R&T 4114-16
Redemption, on Wrong Property, Cancellation of - V2-R&T 4920-4925
Refund of Unpaid Negotiable Paper - V2-R&T 2508
Refunds - V2-R&T 5101, 5106, 5146, 5148
Replicated - V2-R&T 2780-2783
Retirement/Pension Plans, Additional Tax Rates - V2-R&T 2270
RRCar Tax Correction Deadlines - V1-RR Car 11429
Second Installment Due - V2-R&T 2606-2607.1, 2618, 2705
Separate Assessment to Provide for, State Policy - V2 R&T 2801
Special Districts, to, by Cities - V2-Gov 43073
Special Funds, to, Additional Tax Rates - V2-R&T 2270
State, to, Erroneous, by Local Government - R&T 34
Subsidy, not as Income - R&T 402.9
Succeeding, Redemption of Tax-Defaulted Property - V2-R&T 4220, 4221
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Tax-Defaulted Property, Deeds to Public Entities - V2-R&T 3791.5, 3808
Tax Refunds, of, to Latest Owner of Record if Refund less than $5000 - V2-R&T 5104
Timber Tax (See Timber Tax Payment),
Certificate of, BOE - V1-Timber 38561-63
Last Day of month after Quarterly Period - V1-Timber 38401
Service of Process to Enforce - V1-Timber 38515
Trailer Coach Vehicle License Fee, Operation Without - V1-VEH 10769
Two Equal Installments - V2-R&T 2605-2607.1, 2700-08
Under Protest, of Taxes, Due to Lack of Notice - R&T 620
Under Protest, Personal Property Tax - R&T 620
Unsecured Roll (See Roll, Unsecured: Taxes; Unsecured Roll),
Delinquent 31 Aug - V2-R&T 2922
Due Lien Date - V2-R&T 2901
Entry of Payment by Tax Collector - V2-R&T 2913
General - V2-R&T 2910.7, 2913-13.5, 2928.1-29
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Mailing no later than 30 days before Delinquent - V2-R&T 2910.1
Receipt for - V2-R&T 2910.5
Vehicle License Fees, of, Rounding to Nearest Dollar - V1-VEH 10759
Wrong Property, on - V2-R&T 4911-4916
Wrong Property, on, Cancellation Voucher - V2-R&T 4912

PCOR,
Confidential Record - R&T 481
Fee In-Lieu of - R&T 480.3
Filing & Statute of Limitations - R&T 75.11, 532
Form - R&T 480.3(b), 480.4
Forms Free from Assessor or Recorder - R&T 480.3
Possessory Interest Usage, Govt Entity Reporting Options - R&T 480.6
Recorder to Provide Original Copy to Assessor - R&T 480(f)
Statute of Limitations & Filing - R&T 75.11, 532

Penal Assessment,
75% - R&T 503
Generally - R&T 463, 502-506
Entry on Roll - R&T 505, Rule 261
Form of and Entry on Roll - R&T 505, Rule 261
Fraudulent Acts of Omission - R&T 503

Penalty,
10% - R&T 463
25% - R&T 502, 504
75% Penal Assessment - R&T 503
**Penalty (Cont.)**

75%, Applies to Escape Assessment - R&T 503
$5000 Maximum, Cable TV Failure to File - R&T 107.7
Abatement of, for Failure to File CIO Statement - R&T 482, 483
Acts of Omission, Fraudulent, 75% - R&T 504
Aircraft Statement, Failure to File - R&T 5367, ALO 100.0040
Appeals Board Review of Penalties Applied by Assessor - R&T 1605.5
Assessment,

75% - R&T 503
Interest - R&T 506
Procedure - R&T 505
Tax Rate - R&T 506
Auditor's Failure to Transmit Valuation Statement - R&T 1650
Cable TV Failure to File, $5000 Maximum - R&T 107.7
Cancellation by Supervisors with Tax Collector OK - V2-R&T 2610.5
Cancellation of – (See also Cancellation)
Cancellation of, Due to Assessor's Errors - V2-R&T 4985
Change in Ownership Statement Filing – R&T 482
Concealment/Removal of Personal Property to Evade Tax - R&T 502, 504
Concealment/Transfer of BOE Assessed Property - R&T 863
Default as of 12:01 July 1 - V2-R&T 3436
Deficiency Determination, Timber Tax - V1-Timber 38414, 38415
Delinquent, Close of Bus Day - V2-R&T 2617-19, 2704-05.5, 2821, 2922-22.5,
Delinquency, Supplemental Assessment - R&T 75.52-.53
Delinquent 2nd Installment - V2-R&T 2618, 2705
Delinquent Jeopardy Assessments - V1-RR Car 11354
Delinquent Tax, 1st Installment - V2-R&T 2617, 2704
Delinquent Tax, Entry on Roll - V2-R&T 2623
Deposits, Failure to File Property Statements - R&T 464
Destruction/Removal, Etc, of Tax-Defaulted Property - V2-R&T 2617, 2704
Due to Tax Collector's Errors, Cancellation - V2-R&T 4985
Entry on and Form of on Roll - R&T 505, Rule 261
Erroneously Charged - V2-R&T 4986
Escape Assessments, Statute of Limitations - R&T 866
Failure to Complete Local Roll - R&T 1366
Failure to File Annual Property Statement - R&T 463
Failure to File Business Property Statement - R&T 463
Failure to File Change in Ownership Statement - R&T 482, V2-R&T 2516
Failure to File COS Statement, Amounts - R&T 482
Failure to File COS Statement, Decedent's Successor - R&T 482.1
Failure to File COS Statement, Successor's Responsibility - R&T 482.1
Failure to File COS, Abatement of - R&T 482(b), 483
Failure to File COS, Automatic Abatement - R&T 482(b)
Failure to File Timber Tax Return - V1-Timber 38421, 38424
Failure to File, Cable TV Property Statement - R&T 107.7
Failure to Furnish Business Record Information - R&T 463, 501
Failure to Notify Assessor of Incorrectly allowed Exemption - R&T 257
Failure to Notify Termination of Homeowners' Exemption (See the actual claim form) - R&T 531.6
Failure to Transmit Statistical Statement - R&T 1366
False Statement to Appeals Board - R&T 1610.4
False Statements on Property Statement - R&T 461
Floating Home Change in Ownership Statement Filing – R&T 480, 482
Form of and Entry on Roll - R&T 505, Rule 261
Fraudulent Acts or Collusion - R&T 503, Rule 261
Fraudulent Acts of Omission, 75% - R&T 503
General Reasons Auditor May Cancel - V2-R&T 4986
Goods in Transit Violations - R&T 1022
HOX, Home Owner's Exemption - Failure to Notify Assessor of Termination - R&T 531.6
HOX, Home Owner's Exemption Last Day to Terminate Without, 10 Dec - Rule 135
In Default as of 12:01 July 1 - R&T 3436
Interest - R&T 506
Interest, Costs, Refund of - V2-R&T 5106
Interest on, Timber Tax - V1-Timber 38451-38453
Jeopardy Determination - V1-Timber 38432
Late Payment of Railroad Car Tax, Cancellation of - V1-RR Car 11597
Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Penalty (Cont.)

Liability of Public entity for, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5

List of - [Gov. 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov. 8317]
Non-penalty Issues at Appeals Board - R&T 1605.5
Notice of Cancellation to Last Assessee - V2-R&T 4946-47
Notice of, Disabled Veterans Exemption - R&T 278
Perjury, of , Annual Property Statement Signed Under - R&T 441(a)
Omission, Fraudulent Acts of, 75% - R&T 503
Procedure - R&T 505
Property Statement,
  Failure to File - R&T 463-4, 464, 501, 830, 862
  Failure to File - Rule 261
False - R&T 461

Racehorse Tax Delinquent Payments - R&T 5763
Railroad Car Late Payments - V1-RR Car 11405, 11430
Railroad Car Owner Report, Failure to File - V1-RR Car 11316
Railroad Car Owner Report, Late - V1-RR Car 11273
Railroad Car Tax, Last Day to Pay Without, 10 Dec - V1-RR Car 11405
Redemption of Tax-Defaulted Property - V2-R&T 4103
Refund of Interest, Costs & Penalties - V2-R&T 5106
Refusing to Give Information - R&T 462, 468, 501
Relief of, Pending Appeals - R&T 4833.1, 4985.3
Review of, by Appeals Board Review of Penalties Applied by Assessor - R&T 1605.5
Supplemental Tax Delinquency - R&T 75.52, 75.72
Supplemental Unsecured Tax Late Payments - R&T 37
Timber Tax,
  Delinquent Jeopardy Determination Payments - V1-Timber 38432
  Failure to File - V1-Timber 38421, 38424, 38801, 38802
  Failure to Pay - V1-Timber 38451-53
  Fraud/Evasion to Evade Deficiency Determination. - V1-Timber 38415
  Late Determinations - V1-Timber 38446
  Negligence/Disregard, Deficiency Determination Rules - V1-Timber 38414
  Redeterminations - V1-Timber 38446
  Violations - V1-Timber 38801, 38802
Tracking of - [Gov 8317]
Vehicle, Delinquent Registration Payments - V1-VEH 10854
Vehicle, Delinquent Trailer Coach Payments - V1-VEH 10770
Waiver of, for Delinquent Tax - V2-R&T 2610.5
Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7
Willful Concealment or Fraud - R&T 502, 503

Penalty Assessment,
  75% - R&T 503
  Interest - R&T 506
  Procedure - R&T 505
  Tax Rate - R&T 506

Penalty of Perjury, Certification by Certain Claimants of Refund - V2-R&T 5069.8
Pendency of Action, Notice of, Quiet Title Action - V2-R&T 3956
Pending Litigation, Affect on Timely Appeal Hearing - Rule 309(c)
Pension Plan Payments, Additional Tax Rates - V2-R&T 2270
Percent Good Factors - R&T 401.16, LTA 04/019
Percentage Change in Cost of Living, Defined - V2-R&T 2212
Percentage Interest,
  Minimum Assessable (5% & $10,000) - R&T 65.1
  Change in Ownership - R&T 65.1
Perennials, Valuation as Open-Space Land - Rule 52
Perennials, Valuation of - Rule 52
Perfection of Claim, Adverse Possession, Addition of Other Claimants to Roll - R&T 610
Period,
  Interest Computation for refunds - V2 R&T 5151
  Regular Assessment, Defined - R&T 1605(f)
Periodic Appraisal of Property not under Prop 13 (III A) - R&T 1716
Perjury,
  Penalty of, Certification by Certain Claimants of Refund - V2-R&T 5069.8
  Property Statement Signed under Penalty of - R&T 441(a), 441(k); LTA 03/024
Permanent Certification, Appraiser - R&T 670, Rule 283
Permissible Refunds - V2-R&T 5096
Permits,

Building,
  Assessor's Copy - R&T 72
  Assessor's Copy of Floor plan - R&T 72
  Failure to File, Burden of Proof upon Appeal - R&T 167
  Open-Space Land, on - V2-Gov 51086
  Transmittal to Assessor - R&T 72
Installation of Manufactured Homes - V2-H&S 18613.2
Mobilehome Installation - V2-H&S 18613.2
Permitted Uses, Valuable, Addition of Creates PI - Rule 21

PERS Property,
  In Lieu Fee - V2-Gov 7510, LTA 83/003, 91/036, Atty. Gen Opinion 90-908, LTA 2014/032
  Lessee's Interest, 1 Year or Less - V2-Gov 7510
  Outside Jurisdiction – LTA 83/003
  Proration of Taxes - V2-Gov 7510, LTA 2014/032
  Possessor Interests in – LTA 83/003
  Term of Possession, Possessor Interest - V2-Gov 7510 (pg 4103), LTA 2014/032

Person,
  Claiming Ownership of Property, adding Name to Roll, Documentation for - R&T 610
  Defined
    General - R&T 19, 28.5, 69.5, 11204, 38106, V2-Gov 51151, 51295
    Limited Liability Companies - R&T 19, 28.5, V1-RR Car 11204, V1-TYT 38106
    Partner/Partnership - R&T 19, 28.5
    Foreign Limited Liability Partnerships - R&T 19, 28.5
  Person Affected, Defined - Rule 301
  Personal Effects Exemption - R&T 224, Rule 134
  Personal Effects Exemption, Residential Care Facilities – ALO 515.0010
  Personal Effects/Household Furniture/Pets, Defined - R&T 224
  Personal Income Tax - V1-PIT 19521
  Personal Property, (Personalty)
    Assessment Notice, County of 4,000,000 - R&T 621
    Assessment as Single Parcel, Consolidation - R&T 623
    Audits, Mandatory, $400,000 threshold - R&T 469, 470
    Billing, Offset - R&T 533
    Bills (See Tax Bills, Unsecured)
    Cal State University, Exempt - R&T 202.5
    Classification - R&T 106, Rule 121-124
    College Student Bookstores - R&T 203.1
    Community Care Facility – ALO 630.0001
    Concealed/Removed to Evade Tax - R&T 502, 503
    Conditional Sales Agreement – ALO 630.0009
    Consolidation as Single Parcel - R&T 623
    Defined - R&T 106, Rules 121-124
    Description of, Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
    Examples of - R&T 106, Rule 121-124
    Exemption from Tax - R&T 155.20, 224
    Failure to Report Accurate Cost - R&T 531.3
    Fixtures, Defined & Examples of - Rule 122.5
    Fixtures, Report of - R&T 75.15
    General - R&T 106, Rules 121-124
    Hand Tool Exemption - R&T 241
    Held for Subsequent Planting, Tree & Vine - R&T 223
    Held on Lien Date for Future Planting - R&T 223
    Information about, Lighting, Water & Irrigation District Written Requests for Unsecured Roll information - R&T 648
    Leased by Bank/Financial Corp. - R&T 235
    Leased by Church – R&T 207.1
    Leased, Assessment as Single Parcel, - R&T 623
    Lien on Real Property, as a - V2-R&T 2189
    Liens,
      PP Secured to Transferred Real Property - V2-R&T 2189
      Responsible Party - V2-R&T 2189
      Responsible Party at Sale of Real Property - V2 R&T 2189
    Lighting, Water & Irrigation District Written Requests for Unsecured Roll information - R&T 648
    Location of, Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
Personal Property (Cont.)

Low Value, with, May be Exempted - R&T 155.20
Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
Mandatory Audits, $400,000 threshold - R&T 469, 470
Mandatory Audit, Written Findings, Data Altering Previous Assessment - R&T 469
Notice of Assessment Amount - R&T 619, 621
Notice of Value/Ratio used - R&T 619.2
Notice of Value/Ration on Sec Roll - R&T 619.2
Offset Billing - R&T 533
Possessory Interests - R&T 107, 201.5
Residential Care Facilities – ALO 515.0010
Secured Roll,
  1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01
  General - V2-R&T 2189, 2189.3, 2821
  Tax Due 1 November, all - V2-R&T 2605
  Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
  Unsecured Lien if RP Sold - V2-R&T 2189
Placement on Secured Roll - R&T 109
Production of Oil & Gas, used in - V2-R&T 2189.5
Secured Personal Property at Sale of Real Property - V2 R&T 2189
Secured, Unsecured Lien if RP Sold - V2-R&T 2189
Secured, Transfer to Unsecured Roll if RP Sold - V2-R&T 2189
Single Assessment of leased Personal Property - R&T 623
Situs - R&T 623, 1019, Rule 204, 205, CAC XIII-14
Space Flight Property – R&T 242, Rule 133
Tangible - R&T 106, 110, 401, 401.5, 601, Rule 123-4
Tax as Lien on Real Property - V2-R&T 2189
Tax as Lien, Secured PP at Sale of Real Property - V2-R&T 2189
Tax Delinquent 31 Aug, Additional Penalty 31 Oct - V2-R&T 2922
Tax Due and Penalty Dates - R&T 2901, 2922
Tax Due on Lien Date - V2-R&T 2901
Tax Lien - V2-R&T 2189, 2189.3
Tax Rebates - V2-R&T 5108
Taxable Possessory Interest - R&T 107, 201.5
Trade Level Recognition - Rule 10
Trailer, Semi-trailers, Logging Dolly, Pole or Pipe Dolly, or Trailer Bus, Exempt - R&T 225
Use of Unsecured methods to collect Sec State-Assessed PP/Fixture - R&T 760, 867
Vehicle Mounted Equipment – ALO 630.0060
Versus Real Property - R&T 103-107, Rules 121-124
Veterans' Organization Exemption - R&T 215
Written Findings, Data Altering Previous Assessment, Audit – R&T 469

Personal Property Tax (See Roll, Unsecured; Taxes, Unsecured)
Delinquent 31 Aug - V2-R&T 2922
Due on Lien Date - V2-R&T 2901
Due and Penalty Dates - R&T 2901, 2922
Lien - V2-R&T 2189, 2189.3
Lien, Secured PP at Sale of Real Property, as - V2-R&T 2189
Lien on Real Property, as - V2-R&T 2189

Personal Versus Real Property - R&T 103-107, Rules 121-124

Personalty (See Personal Property)

Persons,
55 Years of Age, Intercounty Base Year Transfer - R&T 69.5
Aged – (See Aged Persons)

Pests, & Disease, Winegrape, Special District - [Food & Agriculture 6002 et seq.]

Petition and Hearing Procedure Regulations - V1-HPR 5010 - 5200

Petition,
Redetermination, Timber Tax - V1-HPR 5040, 5041
Redetermination, Timber Tax Jeopardy Hearing - V1-HPR 5031
Rezoning of Timberland, by Landowner - V2-Gov 51110.3
Timber Tax Redetermination, Filing - V1-Timber 38441
Timber Tax Redetermination, form/Content - V1-Timber 38442
Reassessment, State Assessee s - R&T 759

Petroleum Refining Properties, Assessment of – Rule 474

Pets,
Defined - R&T 224, Rule 134
Exemption - R&T 224, Rule 134
Pets (Cont.)

General - R&T 224, Rule 134

Petty Cash, Business, Kept on Hand, Exempt - R&T 212

Photographs, BOE May Obtain Copy of Licensee Photo from DMV to Enforce R&T Code - V2-Gov 15618.5

Phylloxera, Grapevine Disease - R&T 53

Physical Annexation, of Fixtures - R&T 105, 107, Rule 122.5(b)

Physical Removal - V2-H&S 18551

Physician's Certificate, Disabled Person, New Construction - R&T 74.3

Physicians' Lawful Compensation, Hospital Exemption - R&T 214.7

Pierce's Disease, Grapevines Destroyed by - R&T 53

Pine,

Jeffery - Rule 1021
Ponderosa - Rule 1021

Pine-Mixed Conifer Region,

Defined - R&T 434.5

Timberland Valuation - R&T 434.5

Pipelines,

Assessment by BOE - CAC XIII-19
Appeals, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Appraisal Unit for Appeals of - R&T 401.8
Economic Unit for Appeals of - R&T 401.8

Inter-County, Appeals must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Combination into Single Assessment - 401.13
Density Classification - R&T 401.12
Extends Provisions – R&T 401.10
Full Cash Value of - R&T 401.10

General (See Inter-County Pipelines)

Valuation of, 1984-85 to 2001-02 - R&T 401.12,

Inter-County Rights of Way, Full Cash Value - R&T 401.10

Rights of Way,

Assessed as One Parcel - R&T 100.01, 401.8
Inter-County, Full Cash Value of - R&T 401.10
Intra County, Combination into Single Assessment - R&T 401.13
Segment in Dispute, or, Appeals must be filed for Individual - R&T 401.8

Segment in Dispute, or Individual Right of Way, Appeals must be filed on - R&T 401.8

Place of Business, Primary, Single Assessment of Leased Personal Property - R&T 623

Planes (See Aircraft)

Planned Developments, Assessment of - V2-R&T 2188.5

Planned Unit Developments,
Assessment - V2-R&T 2188.5
Defined - [B&P 11003]
Separate Assessment - V2-R&T 2188.5

Planning Commission,

Open-Space Land Easement Reports - V2-Gov 51085
Timberland Hearing/Recommendation - V2-Gov 51110.2

Planning Department, Open-Space Land Easement Reports - V2-Gov 51085

Plans, Approved Building, Assessor's Copy of Floor plan - R&T 72

Plants, Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567

Plural, Defined - R&T 13

Policy, State, on Separate Assessment - V2-R&T 2801

Polling Places, Exempt from Taxes - R&T 213.5

Pollution – (See Hazardous Waste)

Pollution Control Financing Agency, Exemptions - V2-H&S 44556

Pollution Control Financing Authority, Possessory Interests - R&T 201.5

Ponderosa Pine - Rule 1021

Pool Solar Heaters, Exception as Solar Energy System - R&T 73

Population,

City/County Annual Estimate, by Dept of Finance - R&T 2227
Defined - CAC XIII B-8
Estimates,

General - V2-R&T 2227-2228.1
Special Districts - V2-R&T 2228
Transmitted to Community Colleges - V2-R&T 2228.1

Port, of Documentation, Defined - R&T 130

Portion Unsold, Property Seized for Unsecured Tax - V2-R&T 2962
Possession,
- Anticipated Term of, PI, Renewal/Sublease/Assignment not CIO - R&T 61,62
- Defined - Rule 21
- Possessory Interest Purposes, for, Defined - Rule 21
- Term of, Possessory Interest - R&T 107, 107.1, 107.4, Rule 22, 23, 24
- Term of, Possessory Interest, PERS Property - V2-Gov 7510, LTA 2014/032

Possessor,
- Defined - Rule 21
- Possessory Interest Purposes, for, Defined - Rule 21

Possessory Interest,
- 2% Commission Retained by Satellite Wagering Facility - B&P 19605.7-.71
- $50,000 Exemption, Convention/Cultural Centers - R&T 155.20
- $50,000 Low-Value Ordinance, Cultural/Convention Centers - R&T 155.20
- $50,000 Low-Value Ordinance, Fairgrounds - R&T 155.20
- Agricultural Fair Exemption - R&T 201.2
- Aircraft Hangar – Siebold v. Los Angeles County LTA 16/064
- Aircraft Landing Fees - United Air. v. San Diego Co
- Airlines - R&T 107.9
- Artistic Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
- Assembly Hall, $50,000 Exemption - R&T 155.20
- Assembly Hall, $50,000 Low-Value Ordinance - R&T 155.20
- Assessment & Tax Collection - V2-R&T 2190
- Assignment of, no CIO if during est. term of possession - R&T 61,62
- Cable Television - R&T 107.7, Emil Shubat v. Sutter County , LTA 93/75
- Cable Television Franchise Fee – ALO 660.0034
- Cable TV - R&T 107.7, Gov 53066, Emil Shubat v. Sutter County LTA 93/75
- California Pollution Control Financing Agency Personal Property - R&T 201.5
- Change in Leases Status, Reporting by Govt Entities, 60 Days - R&T 480.5
- Change in Ownership - R&T 61, 480.5, Rule 462.080
- Change in Ownership Reporting by Govt Entities, 60 days - R&T 480.5
- Change In Ownership Statement, Govt Entity Reporting Requirements & Options - R&T 480.6
- Civic Auditorium, $50,000 Low-Value Ordinance - R&T 155.20
- Civic Building, $50,000 Low-Value Ordinance - R&T 155.20
- Civic Center, $50,000 Exemption - R&T 155.20
- Civic Events, $50,000 Low-Value Ordinance - R&T 155.20
- Community Events, $50,000 Low-Value Ordinance - R&T 155.20
- Consumer Show, $50,000 Low-Value Ordinance - R&T 155.20
- Continuity of - Rule 22
- Contract Rent, Defined - Rule 21
- ConvenOne/Cultural Center, $50,000 Exemption - R&T 155.20
- Convention Center, $50,000 Low-Value Ordinance - R&T 155.20
- Created, Defined - Rule 21
- Cultural Centers, $50,000 Low-Value Ordinance - R&T 155.20
- Dance Productions, $50,000 Low-Value Ordinance - R&T 155.20
- De Luz Valuations, Post & Pre - Rule 25, 26
- Defined - R&T 107, Rule 21
- Definition - R&T 107, 107.6, Rule 21, 24-26
- Delinquent Tax, Transfer to Unsecured Roll - V2-R&T 2190
- Durable Defined - R&T 107(a)(2)
- Economic Rent Defined - Rule 21
- Educational Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
- Entry on Secured Roll - V2-R&T 2190
- Examples - Rule 28
- Exemption, $50,000, Convention/Cultural Centers - R&T 155.20
- Exemption, $50,000, Fairgrounds - R&T 155.20
- Exemption, Non Profit Entities Operating State Parks – R&T 201.7, LTA 13/010
- Exclusion from Supplemental Assessments, Criteria - R&T 75.5
- Exclusive Defined - R&T 107(a)(3) , Rule 21
- Exclusive Use, Defined - R&T 107(a)(3) , Rule 21
- Extended or Renewed, Defined - Rule 21
- Extension of Lease as Change of Ownership - R&T 61
- Fairground, $50,000 or less Value, Low-Value Exemption - R&T 155.20
- Fee Owner Report to Assessor of Lease Changes, 60 Days - R&T 480.5
- Fixtures - R&T 107, 201.5
- Full Cash Value - R&T 107.1
- General - R&T 107-107.6, Rules 21-28
Possessory Interest (Cont.)

Government Entity Report of Lease Changes within 60 days - R&T 480.5
Government Entity Reporting of PI Usage, Requirements/Options - R&T 480.6
Granting of Options to Renew or Extend, not a CIO - R&T 61
Hall, $50,000 Low-Value Ordinance - R&T 155.20
Historic Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
Housing, Military - R&T 107.4
Indian Reservation, Palm Springs - R&T 201.4
Independent Defined - R&T 107(a)(1)
Landing Fees - United Airlines, Inc. v. San Diego Co
Lease Changes, Report to Assessor Within 60 days - R&T 480.5
Lease Extension as Change of Ownership - R&T 61
Lease-Leaseback Agreements, no PI if Lessee required to sublease to Govt. - R&T 107.8
Leaseback to Govt. entity, not PI if Required of lessee - R&T 107.8
Lessee's Interest, 1 Year or Less, PERS Property - V2-Gov 7510
Lien - V2-R&T 2190.2
Live Theater, $50,000 Low-Value Ordinance - R&T 155.20
Low-Income Housing, public housing - ALO 660.0155
Military Housing, Private Contractors Projects - R&T 107.4
Military Privatization Housing - ALO 660.0173
Museum, $50,000 Exemption - R&T 155.20
Musical Productions, $50,000 Low-Value Ordinance - R&T 155.20
Notice of PI Changes to Assessor within 60 days - R&T 480.5
Notice of Taxability to Private Party - R&T 107.6
Palm Springs, Owned by, on Indian Reservation - R&T 201.4
PERS Property Generally - V2-Gov 7510, LTA 2014/032
PERS Property, Lessee's Interest, 1 Year or Less - V2-Gov 7510
PERS Property, Proration of Tax - V2-Gov 7510
PERS Property, Term of Possession - V2-Gov 7510, LTA 2014/032
Personal Property - R&T 107, 201.5
Pollution Control Financing Authority - R&T 201.5
Possession, Defined - Rule 21
Possessor, Defined - Rule 21
Post-De Luz Valuation - Rule 25
Pre-De Luz Valuation - Rule 26
Preliminary Change In Ownership Report, Govt Entity Reporting Requirements & Options – R&T 480.6
Public Employee Retirement System Property- V2-Gov 7510, LTA 83/003, LTA 2014/032
Public Schools Exemption – ALO 690.0043
Real Estate, by Veterans Welfare Board, in - R&T 213.5
Real Property, as, Tax Postponement - V2-Gov 16181.5
Real Property Usage Reports, by Govt Entity - R&T 480.6
Redevelopment Project, assessment of - V2-H&S 33673, 33673.1, ALO 220.0554
Renewal, no CIO if during est. term of possession - R&T 61,62
Renewed or Extended, Defined - Rule 21
Report of Usage, Filing by Govt entities with Assessor - R&T 480.6
Report of Lease Changes to Assessor within 60 days - R&T 480.5
Sales Price not Presumed as Value - Rule 2
Satellite Wagering Facility, 2% Commission - V2-B&P 19605.7-.71
Secured Roll not a Lien on Exempt Property, on - V2-R&T 2190
Solar Energy Facility – ALO 660.0270
State Park Operator – R&T 201.7
State Public Retirement Property, Tax Proration - Gov 7510, LTA 2014/032
Sublease, no CIO if during est. term of possession - R&T 61,62
Sublease to Govt Entity, not PI if Required of lessee - R&T 107.8
Tax not a Lien on Tax Exempt Prop - V2-R&T 2190
Tax Rate - CAC XIII-12
Taxable Possessory Interest, Defined - Rule 21
Taxable Possessory Interests, Personal Property - R&T 107, 201.5
Technological Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
Temporary/Transitory, $50,000 Exemption - R&T 155.20
Term of Possession,
  General - R&T 107, 107.1, 107.4, Rule 23, LTA 14/023
  PERS Property - V2-Gov 7510, LTA 2014/032
  Renewal/sublease not CIO during - R&T 61,62
Temporary Use, $50,000 Low-Value Ordinance - R&T 155.20
Transitory Use, $50,000 Low-Value Ordinance - R&T 155.20
Possessory Interest (Cont.)

Theater, $50,000 Exemption - R&T 155.20
Theater, $50,000 Low-Value Ordinance - R&T 155.20
Trade Show, $50,000 Low-Value Ordinance - R&T 155.20
Transit Development Board Property - R&T 201.1
University land not exempt - Connolly v. Orange Co.
Usage Reports, Filing by Govt entities with Assessor - R&T 480.6, ALO 260.0070
Valuation of Hydrocarbon Production - Rule 27
Valuations - R&T 107, Rule 24
Ventura Port District - R&T 201.6
Veterans Welfare Board - V2-R&T 2190.1
Wetlands Bank Site Public Entity, In Lieu Fees - [F&G 1775 et seq. of Sec 2]
Written Agreement re: Term - Rule 23
Zoological Society, Welfare Exemption - R&T 222.5

Post De Luz Valuation, Possessory Interest - Rule 25
Post Lien Date Information, 90-Day Rule, Appeal Hearings - R&T 402.5, B of A v. County of Fresno
Postmark, as Proof of Timely Filing - R&T 166
Postmark Date, Payment of Tax deemed to be received on - V2-R&T 2512
Postponement of,
  Property Tax (See Tax Postponement)
  Property Tax, by the Aged (See Property Tax Postponement)
  Tax Deed Sale - V2-R&T 3706.1
  Taxes, Disaster Relief - R&T 194-195.1
Postsecondary Education,
  Buildings used for, Exempt - CAC XIII-3, -5
  Exemption of Buildings used for - CAC XIII-3, -5
Potatoes, Seed
  General - R&T 234
  Exempt - R&T 234
Power of Sale, Erroneous Declaration of - V2-R&T 4992
Power to Sell - V2-R&T 3691
Power Tools, Hand-held, Hand Tool Exemption - R&T 241
Powers, and Duties, of,
  Members of State Board of Equalization - CAC XIII-17
  State Board of Equalization - V2-Gov 15606, 15606.1
Pre De Luz Valuation, Possessory Interest - Rule 26
Pre-Payment, of Property Tax, Lot Line Adjustments - V2-R&T 2823, V2-Gov 66412
Precedent Conditions, Seizure & Sale, Unsecured Property - V2-R&T 2953-53.1
Prehearing Conference, Assessment Appeal - Rule 305.2
Preliminary Change in Ownership Report (PCOR),
  Confidential - R&T 481
  Fee In-Lieu of - R&T 480.3
  Form, Board Prescribed - R&T 480.3, 480.4 480.3
  Forms Free - R&T 480.3
  Form Language, Clarify Reference to Government Code – R&T 408, Gov 15641
  Govt. Entity Reporting of PI Usage - R&T 480.6
  Penalty – ALO 220.0662
  PI Usage, Govt Entity Reporting - R&T 480.6
  Recorder to Provide Original - R&T 480(f)
  Statute of Limitations & Filing - R&T 75.11, 532
Prematurity, Deferred or Startup Costs, Cable TV Intangible Rights - R&T 107.7(d)
Preparation, of Assessment Roll - R&T 75.3, 601
Prescribed Forms (See Specific Form Name, or Notice)
  Assessment Appeal - R&T 80, 81, 1603, 1605, 1622.6, Rule 305, 306, 308
  Delivered to BOE by 15 October, to be - Rule 171
  Exemption & Checklist to Assessor by 1 November - Rule 101
  Map, Blanks & Books, by BOE - V2-Gov 15617
  Racehorse, Draft Copies to BOE by 15 October - Rule 1045
Preservation, Natural Areas, Welfare Exemption - R&T 214.02
Preserve, Agricultural (See LCA: Agricultural Preserve)
Presumption (of),
  Assessor Performed Duties Properly and Assessed Fairly - Rule 321(a), [Evidence Code 664]
  Applicant's Value after 2 Years, Exceptions - Rule 309(e)
  Base Year Value - Rule 305.5
  Base Year Value, Appeals - R&T 80-81, Rule 305.5
  Correctness of Tax or Assessment - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Presumption (of) (Cont.)
Correctness, Cable TV Assessment - R&T 107.7
Lien Payment - CAC XIII-30
Payment, at Destruction of Unsecured Roll - V2-R&T 2928.1
Rebuttable – (See Rebuttable Presumption)
Sales Price as Value,
5% Deviation Significant - Rule 2
Burden of Proof - Rule 2, LTA 99/012
Exclusions - Rule 2
General (See Rebuttable Presumption) - R&T 110.1(e), Rule 2, LTA 99/012
Party Seeking to Overcome - Rule 2
Improvements Bonds – R&T 110, LTA 99/012
Tax having been Paid, 30 Year - V2-Gov 43064
Value, if Appeal not Heard in 2 Years, Exceptions - Rule 309(c)
Previous Calendar Year, Defined - R&T 5707
Price, Minimum,
Tax Deed Sale - V2-R&T 3698.5, 3706
Sale of Welfare Exempt Tax-Defaulted Property - R&T 3698.5
Prima Facie Evidence, RR Car Tax Certificates - V1-RR Car 11474
Primary Place of Business, Single Assessment of Leased Personal Property - R&T 623
Prime Agricultural Land, Defined - V2-Gov 51201
Prime Commercial Rangeland - R&T 423.3, ALO 620.0016
Principal Residence,
Base Year Transfer (See LTA section) – R&T 68, 69, 69.3, 69.4, 69.5
Grandparent/Grandchild Transfer – R&T 63.1(a)(2), LTA 06/025, 08/018
HOX - R&T 218(a)
Parent/Child Transfer - 63.1(a)(2), LTA 00/005, 08/018
Principal Residence Base Year Transfer (Persons at least Age 55 or Disabled) (Propositions 60/90/110) – R&T 69.5
Appeal – ALO 200.0006 – 200.0007
Claims – LTA 91/80, 08/010
Disaster Relief – LTA 12/012
Foreclosure – 200.0113
Granny Unit – ALO 200.0093, 200.0093.005
Historical Property (Mills Act) – ALO 200.0035
Land Purchase Timing – LTA 2002/019
Life Estate – ALO 200.0043, 200.0075
Manufactured Home – LTA 99/87, 03/025; ALO 200.0040, 200.0041, 200.0063
Multiple-Unit Dwelling – 200.0061, 200.0062, 200.0111
Ordinance List – LTA 16/034
Purchase definition – R&T 67; ALO 200.0023, 200.0024, 200.0096
Questions and Answers – LTA 06/010
Rescission of Claim - R&T 69.5(i), LTA 2000/068
Spouse as claimant – LTA 91/08, 2011/002; ALO 200.0020, 200.0068
Time Limits – ALO 200.0117, 200.0129
Principal Residence Limitation, Grandparent/Grandchild - R&T 63.1(a)(3)(B) LTA 97/032, LTA 98/023, 06/025
Principal Place of Residence, Homeowners' Exemption - R&T 218(a)
Principal of Unit Valuation
General - R&T 110(d)(2), 723
Intangible Rights, and - R&T 110(d)(2), 723
Prints Made by Other Hand Transfer Process - R&T 217
Priority of:
Distribution of Tax Sale proceeds - V2-R&T 2192.2
Tax Liens - V2-R&T 2191.4, 2192.1
Private Commercial & Industrial Cost Estimating Guides, BOE Approval - R&T 401.5
Private Costing & Valuation Guides, Aircraft, BOE Approval of - R&T 5364
Private Debt Collectors, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Private Deliberation, by Appeals Board at end of Hearing - R&T 1605.4, Rule 313(i)
Private Railroad Car,
Defined - V1-RR Car 11203
General - V1-RR Car 11201-11702 (See Railroad Car Tax for Comprehensive Listing)
Innocent Spouse, Relief for, Private Railroad Car and Timber Tax Liability – R&T 11408.5, 38454.5
Tax, Statutory Threshold – R&T 11511, 11596
Valuation at Cost less Dep. - V2-RR Car 11203, 11206, 11251-2, 11292-3
Pro Rata Allocation, Escaped Assessments - R&T 531(2)(b)
Pro Rata Payment, Unsecured Roll - V2-R&T 2927.7
Proration, of Taxes, PERS Property - V2-Gov 7510, LTA 2014/032

Probate,

- COS Filing at time Inventory & Appraisal filed with Court - R&T 480
- COS Filing Requirements - R&T 480
- Inventory & Appraisal, CIO Statement Filing at Time of - R&T 480
- Transfer by Death, if in, 150 Day Filing Period Does not apply - R&T 480

Probate Code, Representative CIO Filing Requirements - [Probate Code Sec 8800]

Procedure,

- Appeals Board - Rule 313
- Appeals Board Decisions, of - Rule 324
- Assessment - R&T 531, 534, 861
- Claim by Legislature against City/ County - CAC XI-12
- Hearing, Assessment Appeals - Rule 313
- Tax Collection, Committee on - V2-Gov 30302
- Tax Collection and Levy, by State Controller - V2-Gov 30301
- Veterans' Exemption Audits - R&T 281

Proceedings, Adjudicatory, BOE, - V2-Gov 15626, [HPR 7003]

Proceeds,

- Distribution of, from Tax Sale, Priorities - V2-R&T 2192.2
- Excess, Sale of Property for Unsecured Tax - V2-R&T 2961
- Tax Deed Sale, Deposit of - V2-R&T 3718

Proceeds of Taxes - CAC XIII B-8

Process Service,

- Actions against the State - R&T 160
- Timber Tax Actions to Enforce Payment - V1-Timber 38515
- Timber Yield Tax - V1-Timber 38515

Producing Broodmare, Defined - R&T 5711

Production Rights, Mineral, Change in Ownership - R&T 61

Production Rights – (See Oil & Gas)

Production Zone, Timberland, Notation on Roll - R&T 433

Professional Appraisal Practice Standards, Uniform (USPAP) - V2-B&P 11319

Professional Experience, Required of Appeals Board Member - R&T 1624, 1624.05

Profit, Entrepreneurial

- General - Rule 6(b)
- Special Use Properties - R&T 401.6

Programming, Educational Television, Exempt - R&T 215.5

Programming Contract, Cable TV Intangible Rights - R&T 107.7(d)

Programs,

- Computer - R&T 110, 401, 995-995.2, Rule 152, LTA 99/039
- Computer, Basic Operational - R&T 995.2
- New, Reimbursement for Local Govt - CAC XIII B-6

Proof,

- Burden of, before Appeals Board - Rule 321
- Facts alleged, Quiet Title Action - V2-R&T 3962
- Mailing, Taxpayer's Affidavit asserting Timely Filing as - R&T 166

Proof of Completion, Electronic Payment Option - V2-R&T 2512

Property,

- 30 Years, in use for, by Charitable Organization R&T 214.3
- Acquired after Lien Date,
  - Agricultural Fair Exhibit - R&T 271
  - Cemetery Exemption - R&T 271
  - Welfare Exemption - R&T 271

Addition to Roll of Claimants Other than Assessee - R&T 610

Annexations - R&T 75.15

Assessable, Adjustment of - CAC XIII-3.5

Assessable, Value Adjustment by Legislature - CAC XIII-3.5

Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1

Assessment when in Litigation - R&T 983

Assessment where Situated - CAC XIII-14

Assessment, Decedent's Estate - R&T 982, 982.1

Authority to Lease or Hire, for BOE - V2-Gov 15621

Border Zone, Hazardous Waste - V2-H&S 25229

Bulk Sales, Notices, Business Property Statement - V2-CC 6105

Characteristics (See Fees),

- Access to - R&T 408.3
- Fees for - R&T 408.3, 409
Property, Characteristics (Cont.)

No Liability for Accuracy - R&T 408.3
Public Record and Open to Inspection in all Counties, as - R&T 408.3
Church/Religious, Acquired after Lien Date - R&T 271
Classification,
    Ad Valorem Tax - V2-R&T 2229
    General - R&T 103-107 Rules 121-124
    Legislative Analyst's Report on - V2-R&T 2229
Comparable Replacement, Defined, Base Year Transfer - R&T 69.3(b)
County Owned, Exempt - R&T 202
Deeded to Veterans' Welfare Board, Cancellation of Tax - V2-R&T 4986.4
Defined - R&T 75.5, 103, 104, 105, 110, 231, Rule 121, 124, Rule 463.5(c)(1)
Default, in, List of - V2-R&T 3371-2
Distributed to State, No Known Heirs - V2-R&T 4986.5
Distributed to State, Taxes Due if Claimed - V2-R&T 4986.5
Electrical Corporation, of - CAC XIII-19
Enforceably Restricted, Section 8, Valuation of - R&T 52
Enrollment of, Pending An Exemption Claim - R&T 272
Environmentally Contaminated - R&T 74.8
Erroneously Deeded to State - V2-R&T 4992
Exemption from Assessment (See Exemption)
Federal, Exemption from Property Tax - Supremacy Clause US Constitution, McCulloch v. Maryland (1819),
    LTAs 76/012, 77/110, 78/003, (See Federal Enclave)
Federal Land used to Protect Migratory Birds - R&T 254.2
Historical (See Historical Property)
Historical, Assessment of - R&T 439-.4
In more than one County - R&T 865
In Transit, Exempt - Rule 203
In Transit, Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Ineligible, Disabled Veterans Exemption - R&T 279.5
Interests, Change in Ownership - R&T 61
Land Designated as Hazardous Waste Property - V2-H&S 25229
Leased (See Leases; Land, Leased),
Leased by,
    Bank/Financial Corporation, Reporting Requirement - R&T 235
    Foreign Diplomatic Entity - V2-STATS 1980, Ch 937
    Low-Income Families, Exemption of - R&T 214. 236, 237, LTA 99/058, 99/076
    Public Schools, Tax Reductions - R&T 202.2
    University of California, the, Reduced Tax - R&T 202.2
Leased or Rented for Religious Worship - R&T 206.2
Leased or Rented to Low-Income Families, Exemption of - R&T 214. 236, 236, LTA 99/058, 99/076
Leased Personal Property, Single Assessment of - R&T 623
Leased Personal Property, Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Leased to Government Entity, Welfare Exemption - R&T 214.6
Leased to Government, Exemption of - R&T 202
Leased to Libraries, Tax Reduction - R&T 202.2
Legal Custody, in - R&T 983
Litigation, in, Assessment of - R&T 983
Low-Income Families, Leased/Rented To, Exemption - R&T 214, 236, 237, LTA 99/058, 99/076
Low Valued,
    $5,000 Exemption - R&T 155.20
    $50,000 Possessory Interest at Convention/Cultural Centers - R&T 155.20
    Exempted by Board of Board of Supervisors - CAC XIII-7, 155.20
    Exemption Authorized by Legislature - CAC XIII-7
Low-Valued/Low Base Year, Exemption of - CAC XIII-7, R&T 155.20
Maximum Ad Valorem Tax - CAC XIII A-1
Movable, Definition/Situs Etc - Rule 205
Not on Roll, Redemption of - V2-R&T 4104
Not Sufficiently Secured, Tax Rate - V2-Gov 29107
Not under III A, Periodic Review - R&T 1716
Original, Defined, Base Year Transfer - R&T 69.3
Other Claimants of Ownership, Addition to Roll, Documentation for - R&T 610
Owned by,
    Chartered City - R&T 201.3
    Local Government, Assessment of - CAC XIII-11, R&T 987
    Local Government, Exemption of - CAC X111-3

150
Transit Development Boards - R&T 201.1
Veteran's Surviving Unmarried Spouse - R&T 205.5
Veteran, Defined - R&T 205.5
Owner's Name, Mistake Does not Invalidate Assessment - R&T 613
Owner's Representative, Assessment of - R&T 613
Owners Unknown or Absent - R&T 460
Partition of, Quiet Title Action - V2-R&T 3965
Personal (See Personal Property),
- Assessment Notice, County of 4,000,000 - R&T 621
- Assessment as Single Parcel - R&T 623
- Audits, Mandatory, $400,000 threshold - R&T 469, 470
- Cal State University, Exempt - R&T 202.5
- Civil Air Patrol, Exemption now indefinite - R&T 213.6
- Classification - R&T 106, Rule 121-124
- College Student Bookstores - R&T 203.1
- Concealed/Removed to Evade Tax - R&T 502-504
- Consolidation as Single Parcel - R&T 623
- Defined/Described - R&T 106, Rule 121-124
- Examples of - R&T 106, Rule 121-124
- Exemption from Tax - R&T 155.20, 224
- Failure to Report Accurate Cost - R&T 531.3
- Fixtures, Defined & Examples of - Rule 122.5
- Fixtures, Report of - R&T 75.15
- Hand Tool Exemption - R&T 241
- Held for Subsequent Planting, Tree & Vine - R&T 223
- Held on Lien Date for Future Planting - R&T 223
- Leased by Bank/Financial Corp. - R&T 235
- Leased, Assessment as Single Parcel, - R&T 623
- Leased, Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
- Lien on Real Property, as a - V2-R&T 2189
- Liens, PP Secured to Transferred RP - V2 R&T 2189
- Liens, Responsible Party - V2 R&T 2189
- Liens, Responsible Party at Sale of RP - V2 R&T 2189
- Low Value, with, May be Exempted - R&T 155.20
- Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
- Mandatory Audits, $400,000 threshold - R&T 469, 470
- Notice of Assessment Amount - R&T 619, 621
- Notice of Value/Ratio used - R&T 619.2
- Notice of Value/Ration on Sec Roll - R&T 619.2
- Possessory Interests - R&T 107, 201.5
- Placement on Secured Roll - R&T 109
- Production of Oil & Gas, used in - V2-R&T 2189.5
- Secured Personal Property at Sale of Real Property - V2-R&T 2189
- Secured Roll, on,
  - 1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01
  - All Tax Due 1 November - V2-R&T 2605
  - General - V2-R&T 2189, 2189.3, 2821
  - Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
  - Unsecured Lien if RP Sold - V2-R&T 2189
- Single Assessment of Leased Personal Property - R&T 623
- Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
- Tangible - R&T 106, 110, 401, 401.5, 601, Rule 123-4
- Tax as Lien on Real Property - V2-R&T 2189
- Tax as Lien, Secured PP at Sale of Real Property - V2-R&T 2189
- Tax Lien - V2-R&T 2189, 2189.3
- Taxable Possessory Interests - R&T 107, 201.5
- Trade Level Recognition - Rule 10
- Trailer & Semi-trailer Exempt - R&T 225
- Unsecured methods to collect Sec State-Assessed PP/Fixture, use of - R&T 760, 867
- Versus Real Property - R&T 103-107, Rules 121-124
- Veterans' Organization Exemption - R&T 215
- Portion of, Tax Deed Sale - V2-R&T 3691
- Possessory Interest Change in Ownership - R&T 61
- Public Utility, Assessment of - CAC XIII-19
- Railway, Assessment - CAC XIII-19
Property (Cont.)

Real – (See Real Property)

Reappraisal of - R&T 65.1

Recordation of Interest In, Welfare Exemption - R&T 261

Replacement,

Base Year Value - R&T 68, Rule 462.500

Disaster Relief - R&T 69

Eminent Domain - CAC XIII-A, R&T 68, Rule 462.500

Restricted, Base Year Value - R&T 52

Right to Possession & Enjoyment, CIO - R&T 61

Sale for Taxes, Abbreviations in Ad - R&T 156

Sale of, for Taxes or Special Assessments - V2-Gov 43005

Sale of, Quiet Title Action - V2-R&T 3965

Sales, Comparables within 90 Days of Lien Date - R&T 402.5

Section 8 - CAC XIII-8

Section 10 - CAC XIII-10

Section 11 - CAC XIII-11

Seized, Sale of, Jeopardy Determination - V1-HPR 5033

Seizure & Sale for Payment of Unsecured Tax - V2-R&T 2951-2963

Seizure & Sale, Delinquent Timber Tax - V1-Timber 38551-38554

Situs of - Rule 204

Sold for City Taxes, Redemption of - V2-Gov 43061

Sold to State, not to be Combined by Assessor - R&T 455

Special Use, Entrepreneurial Profit - R&T 401.6

Special Use, Valuation - R&T 401.6

Splits, Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412

State Owned, Exempt from Tax - CAC XIII-3

Statement – (See Property Statement & Annual Property Statement)

Statement of Intent, Enforceably Restricted Land - R&T 1630

Storm/Flood Damaged, Waiver of Penalty/Interest - V2-Gov 43005.7

Taken, Defined - Rule 462.500

Tax (See Property Tax, without comma)

Tax Admin Program - R&T 95.31, 95.35, 4703, 4703.2, V2-Gov 17613, [Penal 14205-06]

Tax Admin Program, extended to 2000-2001 - R&T 95.31

Tax Allocation (See Property Tax Allocation)

Tax Assistance (See Property Tax Assistance)

Tax Loss Reserve Fund - R&T 95.31, 4703, 4703.2, V2-Gov 17613, [Penal 14205-06]

Tax Deed Sale, Description by Assessor - V2-R&T 3691.3

Tax-Defaulted (See Tax-Defaulted Property)

Tax Exempt, Secured Roll PI, not a Lien on - V2-R&T 2190

Tax Postponement (See Tax Postponement)

Tax Postponement - CAC XIII-A-8.5, V2-R&T 2505, 2515, 2615.5

Tax Rate, Definition of - Rule 460

Tax Rebates, Economic Revitalization Manufacturing Property - V2-R&T 5108, LTA 99/61

Tax Relief (See Property Tax Relief)

Tax Rules, website location – LTA 11/021

Taxable - CAC XIII-1, R&T 201

Taxable, Assessment of - R&T 405

Taxation of, Affected by State Boundary Change - CAC XIII-23

Taxpayers' Bill of Rights - V1-R&T 5900-5911

To be Sold, Unsecured Roll Seizure & Sale - V2-R&T 2958

Transfer of Assessment from Secured to Unsecured Roll - V2-R&T 2921.5

Transit Development Board - R&T 201.1

Unassessed, Judgments - R&T 1364

Under Construction, Welfare Exemption - R&T 532.2

Under Same Ownership, Subject to Lien on Any - V2-R&T 2191.4

Unitary, allocated Assessed Value - R&T 746

Unitary, Defined - R&T 723

University of CA Student Organizations, of - R&T 202.7

Unsecured, Defined - R&T 134

Unsecured, Tax Rate - CAC XIII-12

Unsold Portion, Seized for Unsecured Tax - V2-R&T 2962

Usage Report, by Owner of Exempt Property - R&T 480.5

Used by University of CA Student Government, Exempt - R&R 202.2

Used Exclusively for Nature Resources or Open-Space Land, Welfare Exempt - R&T 214.02

Used Exclusively for Religious/Hospital/Scientific/Charitable - R&T 213.7, 214.1, 222.5
Property (Cont.)

Used for Charitable Purpose - CAC XIII-4, 5
Used for Scientific Purpose, Welfare Exemption - R&T 214
Used in Production of Oil & Gas - V2-R&T 2189.5
Used or Held for Burial, Defined - Rule 132
Valued $2000 or Less, may be Exempted - R&T 155.20
Valued at Fee Simple - R&T 60

Ventura Port District Owned/Controlled, Possessory Interests - R&T 201.6

Property Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1

Property Characteristics (See Fees),
Access to - R&T 408.3
Fees for - R&T 408.3, 409
Fees for, County of 715,000 - R&T 408.3(R 96)
Free Access, Counties under 715,000 - R&T 408.3(R 96)
No Liability for Accuracy - R&T 408.3

Public Record and Open to Inspection in all Counties, as - R&T 408.3

Property in Transit, Exempt - Rule 203

Property Return, Disabled Veterans, with Affidavit - R&T 277

Property Splits, Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412

Property Statement,
Affidavit by Taxpayer asserting Timely Filing - R&T 166
Aircraft, Penalty for Failure to File - R&T 5367, ALO 100.0040
Aggregate Cost of PP as ($30,000 Repealed 97) $100,000 - R&T 441
Annual Report of Fixture Additions/Deletions - R&T 75.15
Annual, Report of Illegal Goods - R&T 129
Assessor to be Furnish Forms - Rule 171(d)
Burden of Proof upon Appeal, Failure to File - R&T 167
Bulk Sales, Notices - V2-CC 6105
Cable Television - R&T 107.7

Conditional Sales Agreements to be reported by lessor - R&T 442(c)
Confidential - R&T 451

Contents - R&T 442, 443, 445, 452, 827
Contents Prescribed by BOE - R&T 452, Rule 171
Declared True under Penalty of Perjury - R&T 441(a), 441(k); LTA 03/024
Destruction of Records, BOE Assessed Property - R&T 834
Enabled Veterans, with Affidavit - R&T 277
Disclosure Requirements - R&T 451, 833
Duplicate Filing - R&T 443.1
Duplicate to Taxpayer if Requested - R&T 443.1
Electronic Media - R&T 441(k); LTA 03/024
Estimates where Info not Provided - R&T 501
Exempt Personal Property – ALO 680.0025
Failure of BOE to Seek Does not Affect Assessment- R&T 829
Failure to File,
Assessment - R&T 531, 862
Burden of Proof upon Appeal - R&T 167
Escapes - R&T 531, 862
False Statements, Penalties - R&T 461
Filing Deadline - R&T 441
Filing Deadline, BOE Assessed Property - Rule 901
Filing Requirements - R&T 441
Filing Thresholds, Acquisition Cost of $100,000 - R&T 441
Fractionally Owned Aircraft, Annual filing of – R&T 441, 452
Furnished by Assessor, to be - Rule 171(d)
Furnishing, Alteration, Etc - Rule 171
General - R&T 441, 441.5, 452, 469, Rule 171-172
Illegal Goods - R&T 129
Inaccurate Information, Escapes - R&T 531.4
Information Reporting - [R&T 8311]
Mineral Production Reports - Rule 171, 172
Penalty Abatement – R&T 463 & 483
Penalty for Failure to File, Deposit of - R&T 464
Penalty, Failure to File or False – (See Penalty)
Provision of Information Required at BOE Request - R&T 828
Replica Property Statement, Signing of, Allow Signing of Replica Statement – R&T 441.5
Report of Illegal Goods - R&T 129
Property Statement (Cont.)

BOE Assessed Property, Submission Requirements - R&T 826
BOE, Assistance from State Agencies - R&T 832
Scope of Information - R&T 448
Separate Accounts, Life Insurance Co - R&T 441.1, 480.7, 487, [INS 10506]
Signing Requirements - Rule 172
Subpoenas & Examinations - R&T 454
Subpoenas Regarding - R&T 454
Taxpayer Attachments Per assessor's OK - R&T 441.5, Rule 171
Threshold of PP Cost ($100,000) Filing Requirement - R&T 441
Timber Tax,
  Contents - V1-Timber 38402
  Due Date - V1-Timber 38401
  Filing - V1-Timber 38402, 38403
  Interest, Failure to File - V1-Timber 38423
  Offsets, Failure to File - V1-Timber 38422
  Penalties, Failure to File - V1-Timber 38421, 38424
  Period of Returns - V1-Timber 38404
  Time Extensions - V1-Timber 38405

Property Taken, Defined - Rule 462.500

Property Tax (See Revenue; Tax),
  Administration Program,
    General - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613], [Penal 14205-06]
    Extended to 2001-2002 - R&T 95.31
    BOE to Assist in Evaluation - R&T 95.31
  Administrative Grant Program - R&T 95.35
  Allocation – (See Property Tax Allocation)
  Alternative Method for Cities - V2-Gov 43090-43101
  Annual Average, Timberland - V2-Gov 27423
  Assistance – (See Property Tax Assistance)
    Calendar, Property Taxes - Red Tab Section of V1, LTA 10/007, 10/070, 12/003, 13/003, 14/002, 14/062, 15/058
    Cancellation by Board of Supervisors - V2-R&T 2610.5
    Deceptive Mass Mailer to Property Owners – BPC 17537.5
    Handling of Disputed Revenues by Auditor - V2-Gov 2601, 2603
    Levy Report, Auditor - V2-R&T 2237.2-2237.4
    Loss Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
    Postponement – (See Tax Postponement)
    Pre-Payment of, Lot Line Adjustments - V2-R&T 2823, V2-Gov 66412
    Rebate, Manufacturing Equipment - V2-R&T 5108, LTA 99/61
    Rate, Defined - V2-R&T 2213, Rule 460
    Rebates (See Property Tax Rebates & Rebates)
    Refunds (See Refunds)
      Refunds – R&T 5103
      Refunds Less Than $5000, Paid to Latest Owner of Record - V2-R&T 5104
      Relief (See Property Tax Relief)
    Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
    Revenue Allocation (See Revenue Allocation)
      Revenue Allocation, 1979-80 Fiscal Year - R&T 96
      Revenue from Prior Year, Defined - V2-R&T 2266
      Revenue, Defined - R&T 95, V2-R&T 2266.2
    Roll – (See Roll, Secured & Roll, Unsecured)
      Rules – (See Property Tax Rules)
      Transfer of Racehorse Taxes by Auditor - R&T 5783
      Secured – (See Secured Roll)
      Unsecured – (See Roll, Unsecured; Taxes, Unsecured)
      Verification of - R&T 164
    Vote Requirement to Increase - CAC XIII A-3
  Property Tax Administration Funding for Assessment Appeals Board - R&T 95.3
  Property Tax Administration Grant Program, County - R&T 95.35
  Property Tax Administration Program, BOE to Assist in Evaluation - R&T 95.31
  Property Tax Allocation – R&T 95 to 100.11, 100.95
  Property Tax Assistance, [Franchise Tax Board Homeowners' and Renters' Assistance Program suspended]
    Notice of, with Tax Bill - V2-R&T 2615.6
    Senior Citizens - V2-R&T 2505, 2515, 2615.6
Property Tax Assistance (Cont.)
State Programs (See Aged Persons, Tax Postponement)
Property Tax Calendar - V1 Red Tab
Property Tax Losses Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Property Tax Payers' Bill of Rights - R&T 5900-5911
Property Tax Postponement (See Tax Postponement)
Property Tax Rate, Definition - Rule 460
Property Tax Rebate, Economic Revitalization Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Property Tax Rebate, Economic Revitalization, Redevelopment Agency - V2 R&T 5108, LTA 99/61
Property Tax Refunds (See Refunds)
Property Tax Relief (See Aged Persons; Tax Postponement)
11th Class County, Allocation of Funds - R&T 35
Applications - V2-Gov 16112
Appropriations - V2-Gov 16100, 16131
Assessed Value - V2-Gov 16101.5
Assessment Ratio - V2-Gov 16101.5
General - V2 2nd Green Tab
Mobilehomes - R&T 172, 172.1
Nonenterprise Special Districts - V2-Gov 16111.5
Open-Space Subventions (See LCA Subventions)
Payments - V2-Gov 16112
Public Assistance Recipients - V2-Gov 16160
Purpose - V2-Gov 16101
Reimbursements for New County Programs/Service - CAC XIII B-6
Special Supplemental Subventions - V2-Gov 16110-16113
Tax Rates - V2-Gov 16101.5
Property Tax Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Property Tax Revenue Allocation (See Revenue Allocation)
Property Tax Revenue From the Prior Year, Defined - V2-R&T 2266
Property Tax Roll (See Roll, Secured & Roll, Unsecured)
Property Tax Rules,
Bind on the Assessor - R&T 538
Declaratory Relief From - R&T 538
Effective Date – Gov 11343.4, LTA 13/006
General - V1, Purple Tab
Revise Rules 101, 171, 252, 1045 – LTA 13/015
Rulemaking Process – LTA 14/021
Property Tax Vote Requirement, for Increase - CAC XIII A-3
Property Taxpayers' Bill of Rights - R&T 5900-5911
Property Transfers (See Change In Ownership)
Proposed Escape Assessment, Notice of - R&T 531.8
Proposition, Ballot, Additional Tax Rates - V2-R&T 2280.01
Proposition 3,
Base Year Transfer/ Eminent Domain - R&T 68, Rule 462.500
Proposition 8,
Annual Notice of, Required - R&T 619
Annual Notice of to Include Factored Base Year Value - R&T 619
Annual Review of Prop 13 Values not Required - R&T 51(e)
Annual Review of Value Required - R&T 51(e)
Appeal Filing Date Extension, Board of Sups Resolution - R&T 1603(d)
Lien Date Value Lower than Factored Base - CAC XIII A, R&T 51(a)(2), V2-R&T 4831, LTAs 86/036, 95/054
Roll Correction up to one Year After Roll Delivery - V2-R&T 4831
Proposition 13,
Annual Inflation Factor – (See Annual Inflation Factor - R&T 51)
Annual Review of Prop 13 Values not Required - R&T 51(e)
General - CAC XIII A, R&T 50-75.8, Rule 460-3, Nordlinger v. Hahn
Proposition 58,
Parent/Child Transfers - R&T 63.1, LTAs 00/005, 03/018
Proposition 60, Intra-County Base Year Transfers to Replacement Dwelling for Persons over 55 and disabled persons
(See Principal Residence Bases Year Value Transfer) – R&T 69.5
Proposition 90,
Inter-County Base Year Value Transfer to Replacement Dwelling for Persons over 55 and disabled persons
(See Principal Residence Bases Year Value Transfer) - R&T 69.5(2)
Effective Date 9Nov88 (See Principal Residence Bases Year Value Transfer) - R&T 69.5
Ordinances – LTA 16/034
Proposition 110, *(Principal Residence Bases Year Value Transfer)*
- Base Year Transfer, for Severely Disabled - R&T 69.5
- New Construction Exclusion, for Disabled - R&T 74.3
- Rescission of Claim - R&T 69.5(i)

Proposition 127,
- Retrofit Imps Excluded from New Construction - CAC XIII A, R&T 74.5, LTA 99/060
- Seismic Safety Improvements Exclusion - R&T 74.5, LTA 99/060

Proposition 171,
- Inter-County Base Year Value Transfer, Disaster Relief - R&T 69.3, LTA 14/040

Proposition 193,
- Grandparent/Grandchild, CIO Exclusion - R&T 63.1, LTA 06/025, 08/018
- Prospective Relief, Parent/Child Transfer, if Filing Period has Expired - R&T 63 (e)

Proration,
- Escaped Assessments, of - R&T 531.2(b)
- Migratory Livestock Between Counties, of - R&T 990
- Supplemental Assessment Proration Factors - R&T 75.41
- Unsecured Roll Payment - V2-R&T 2927.7

Prosecution, Timber Tax Violation, Statute of Limitations - V1-Timber 38804

Protested Payment Due to Lack of Notice - R&T 620

Proximate, Non-contracted Land, Defined - V2-Gov 51282

Prudent Management, Defined - R&T 423.5

Public Agency, Defined - V2-Gov 51151, 51291

Public Auctions, Tax-Defaulted Property - V2-R&T 3693, 3706

Public Employee Retirement Systems - V2-Gov 7510, LTAs 83/003, 91/036, Atty. Gen Opinion 90-908, LTA 2014/032

Public Entities,
- Liability for Tax/Penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
- Liens Acquired by - V2-Gov 53938-53939

Public Improvements,
- Agricultural Preserve, Open-Space Land - V2-Gov 51290-95
- Timberland - V2-Gov 51151-51155

Public Instruction, Superintendent of, Revenue needs, etc - R&T 100.1

Public Land, Defined - V2-R&T 5061

Public Parks, Leases Of - R&T 236.5

Public Records - See Section 11 Property

Public Records *(See Assessor’s Records; Confidentiality; Records)*,
- Copy Fees - R&T 162, [Gov PRA 6256, 6257]
- General - R&T 327, 408-.3, 601-602, Rule 135, [Gov PRA 6250 et seq.]
- Information, Fee for Cost of Development - R&T 409
- Insurance Company Separate Account Assessors’ Public List - R&T 441.1(a)(4)
- Market Data, Access by Assessee Upon Request - R&T 408.2
- Property Characteristics - R&T 408.3
- Property Transfer List, Two Year, Access to and Fee to Inspect - R&T 408.1
- Provided at Direct Cost of Duplication, to be - [Gov PRA 6256, 6257]
- Two-Year Transfer List, Access to and Fee to Inspect - R&T 408.1

Public Retirement System, Fees for Governmental Services - V2-Gov 7510, LTA 2014/032

Public School Exemption – *(See School Exemption & Schools, Public)*

Public Schools – *(See Schools, Public & School Exemption)*

Public Shooting Grounds, for Migratory Birds, on Fed Land - R&T 254.2

Public Taxable Property, General – *(See Section 11 Property)*

Public Utilities, Assessment by BOE - CAC XIII-19

Public Utility District, Shasta Dam Area - V2-STATS 1987, Ch. 1378

Public Utility Electrical Generation Facility, County Allocation – R&T 100.95

Public Utility Prop, Assessment - CAC XIII-19

Published Delinquent List, Defined - V2-R&T 3372

PUD *(Planned Unit Development)*,
- Change in Ownership, Common Area of PUD & Condos - V2-R&T 2188.5
- Defined - [B&P 11003, 11003.1]
- New Construction in Common Area of PUD & Condos - V2-R&T 2188.5

Purchase,
- Defined - R&T 67, 5814
**Purchase (Cont.)**

From State, Quiet Title Actions - V2-R&T 3727
Joint, Tax-Defaulted Property - V2-R&T 3792
Tax-Defaulted Property, Deed to State, Etc - V2-R&T 3791.3

**Purchase Price,**
5% as Significant Deviation - Rule 2
Adjustments to Cash Equivalent - Rule 4
Allocated Based on Relative Fair Market Value - Rule 2
Allocation, Multi-Parcel Sales - Rule 2
As Value,
5%, Deviation of sales price from indicated full cash value may overcome presumption of sales price as value - Rule 2
COS Incomplete/Not Timely Filed - Rule 2
Legal Entity Exclusion - Rule 2
Possessory Interest Exclusion - Rule 2
Presumption as Value - R&T 110(b), Rule 2, LTA 99/012, ALO 460.0028
Value Presumed as - R&T 110.1(e), Rule 2, LTA 99/012

**Purchased, Defined - R&T 67, 5814**
Purchaser, Title Vesting In, Property Sold for Unsecured Tax - V2-R&T 2960
Purposes, Charitable, Includes Rummage sale Storage Area, Museum Support- R&T 214.14(d)

**Q**

Qualifications,
Appeals Board Members, for, County of less than 200,000 - R&T 1624
Appeals Board Members, for, County of 200,000 - R&T 1624.05
State Board of Equalization Members, for - V2-Gov 15601-02
Qualified Acreage Reports, Open-Space Land - V2-Gov 16144, 16154
Qualified Disabled Owner, Defined - R&T 10753.6
Qualified Historical Property, Defined- V2-Gov 50280, V2-PRC 5031-5033
Qualified Voter of Local Agency - V2-R&T 2285
Qualifying City, Defined - R&T 97.3
Qualifying District, Defined - R&T 97.32
Quarries,
Mines, and - Rule 469
Open-Space Land Valuation - R&T 427
Valuation of - Rule 469

**Quiet Title Action,**
Action by Purchaser - V2-R&T 3727, 3950
Assessments, Special - V2-R&T 3966, 3967, 3969, 3972
Complaint - V2-R&T 3950
Decree, Final - V2-R&T 3967-3969
Default of Defendant - V2-R&T 3962
Defendants Known - V2-R&T 3951
Defendants Unknown - V2- R&T 3952-55, 3961
Final Decree - V2-R&T 3967-3969
Notice of Pendency of Action - V2-R&T 3956
Partition of Property - V2-R&T 3965
Proof of Facts Alleged - V2-R&T 3962
Purchase from State - V2-R&T 3727
Redemption of Tax-Defaulted Property - V2-R&T 4113
Remedy Construed as Cumulative - V2-R&T 3970
Sale of Property - V2-R&T 3965
Special Assessments - V2-R&T 3966, 3967, 3969, 3972
State, Purchase from - V2-R&T 3727
Suits against Tax Lien, Cancellation of Tax - V2-R&T 4990.3
Summons - V2-R&T 3957-3960
Trials - V2-R&T 3963

**Quiet Title Suits, against Tax Lien, Cancellation of Tax - V2-R&T 4990.3**

Quorum,
BOE Equalization Hearing, Defined/Required - V1-HPR 5072
Vote Requirements of Appeals Board, and - Rule 311
Racehorse(s),
Active - R&T 5717
Assessor to Provide Tax Return Form by 15 Dec - Rule 1045
Auditor's Responsibilities - Rule 1045
Broodmares - R&T 5711-5714
Classification - Rule 1047
Copies of Returned Forms Provided by 15 December - Rule 1045
Defined - R&T 5703
Draft Tax Forms to BOE by October 15 - Rule 1045
Foals,
 Defined - R&T 5716.5
 Exemption from Tax - R&T 5741
Live - R&T 5719
General - R&T 93, 469, 5701-5790, Rule 1045-1047, *(Yellow Tab, Part 12, V1)*
Horses used for Breeding Purposes - Rule 1046
List of Mailed Returns to Tax Collector by 25 Dec - Rule 1045
Nonactive - R&T 5718
Overpayment Refund - Rule 1045
Owner Defined - R&T 5704
Racehorse Defined - R&T 5703
Refund of Overpayment - Rule 1045
Report to Assessor, Filing Requirements - R&T 5782
Returned Forms Provided by 15 December - Rule 1045
Revenue Allocation by Auditor - Rule 1045
Rules & Regulations Established by BOE - R&T 5781
BOE to Write Rules & Regulations - R&T 5871
Stallions - R&T 5710
Stud Fees - R&T 5720, 5720.5
Transfer of Taxes by Auditor - R&T 5783
Tax Administration - Rule 1045
Tax Overpayment Refund - Rule 1045
Tax Refund of Overpayment - Rule 1045
Tax Transfers - R&T 5783
Yearlings - R&T 5715, 5716
Radio Stations,
 Educational, Exempt - R&T 215.5
Noncommercial Educational FM Broadcast Definition - R&T 225.5
Nonprofit Corporation, Educational, Exempt - R&T 215.5
Radio Towers, Cellular, Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412
Radio Transmission Sites, Cellular, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412
Railroad Car, Defined - V1-RR Car 11203
Railroad Car Tax,
 1 October Levy of, by BOE - V1-RR Car 11401
 20 September Last Day to File Assessment Appeal - RR Car 11338
Administration by BOE - V1-RR Car 11651-11655
Appropriation of Deposits - V1-RR Car 11702
Assessment Alternate Deadline, BOE - V1-RR Car 11651.5
Assessment at Full Value - V1-RR Car 11251
Assessment Completion Deadline - V1-RR Car 11336
Assessment, Unsatisfactory Owner Report - V1-RR Car 11314
Cancellation of Illegal Assessments - V1-RR Car 11596
Cancellation of Penalties - V1-RR Car 11597
Car Count Averages - Rule 1003
Collection,
  Certificates as Prima Facie Evidence - V1-RR Car 11474
  Credit Nontransferability - V1-RR Car 11452
  Credit Receipt Reporting - V1-RR Car 11453
  Liens - V1-RR Car 11491-11496
  Notice of Delinquency - V1-RR Car 11451
  Suits to Enforce Payment - V1-RR Car 11471
  Writs of Attachment - V1-RR Car 11473
Confidentiality of Records - V1-RR Car 11655
Confidentiality, Paid Return Preparer - V1-RR Car 11656
Railroad Car Tax (Cont.)
Corrections,

- Affect on Special Districts - R&T 98.6
- Delinquency Penalty for Increase - V1-RR Car 11430
- Entry on Records - V1-RR Car 11428
- Payment Deadlines - V1-RR Car
- Tax Increase Hearings - V1-RR Car 11427
- Time Limit for - V1-RR Car 11426

Cost less Depreciation as Value - V1-RR Car 11203, 11206 11251-2, 11292-3

Definition of Private Railroad Car - V1-RR Car 11203
Delinquent Tax, Late Payment - V1-RR Car 11405, 11430
Deposit of Taxes - V1-RR Car 11701
Employer Withheld Earnings - V1-RR Car 11453
Escape Assessments - V1-RR Car 11315, 11317, 11318
Estimated Assessment - V1-RR Car 11312
Estimated Assessment Notice - V1-RR Car 11312
Excess Revenue, Return of - V1-RR Car 11514
Failure to Make Report - V1-RR Car 11311
Filing Extension, Disability - V1-RR Car 11553.5
General - 2nd Blue Tab - V1-RR Car 11201-11702
In Lieu of Other Taxes - V1-RR Car 11252
Inspection of Roll from August 1 to August 21 - V1-RR Car 11337
Installment Payment, Annual Statements - V1-RR Car 11253.5
Installment Payment Plan - V1-RR Car 11253
Interest if Paid after December 10 - V1-RR Car 11319
Interest on Overpayments - V1-RR Car 11555
Interest Relief on Board Employee Errors or Delays - V1-RR Car 11409

Jeopardy Assessment,

- Delinquency Payment - V1-RR Car 11354
- Delinquent Tax - V1-RR Car 11354
- Determination - V1-RR Car 11351
- Reassessment Petitions - V1-RR Car 11353
- Judgment Interest - V1-RR Car 11576

Last Day to Pay W/Out Penalty, 10 December - V1-RR Car 11405
Late Payments Delinquency Penalty - V1-RR Car 11405
Levied Property, Return of - V1-RR Car 11254
Lien Date - V1-RR Car 11492, V2-R&T 2192
Liens - V1-RR Car 11491-11496
Nonpayment - V1-RR Car 11406, 11407
Notice of Assessment - V1-RR Car 11404
Notice of Car Value Mailed by August 1 - V1-RR Car 11336
Notice of Jeopardy Assessment - V1-RR Car 11352
Notice of Jeopardy Reassessment - V1-RR Car 11336
Notice of Seizure and Sale - V1-RR Car 11512
Owners Furnishing of Data to BOE - V1-RR Car 11654
Owners Records - V1-RR Car 11652
Owners Report Filing - Rule 1001, V1-RR Car 11271-3, 11314,
Paid Preparer, Confidentiality - V1-RR Car 11656
Penalty for Failure to File Owner Reports - V1-RR Car 11316

Petition,

- Assessment outside Registration Period - V1-RR Car 11339
- Closed Hearings - V1-RR Car 11342
- Contents - V1-RR Car 11340
- Decisions by BOE - V1-RR Car 11341
- Procedure & Timing - Rule 302
- Private Railroad Car Defined - V1-RR Car 11203
- Railroad Company Records - V1-RR Car 11653
- Rate of Tax - V1-RR Car 11401, 11403
- Reassessment Decisions - V1-RR Car 11341

Refunds,

- Action for - V1-RR Car 11573, 11574
- Claim Filing Time Limit - V1-RR Car 11553
- Claim Form & Contents - V1-RR Car 11554
- Disposition of Judgments - V1-RR Car 11575
- Excess Payments - V1-RR Car 11551
- Injunction Prohibition - V1-RR Car 11571
Railroad Car Tax, Refunds (Cont.)

Interest on Overpayment - V1-RR Car 11555, 11576
Judgments for assignees - V1-RR Car 11577
Suits Without Claims - V1-RR Car 11572
Sale of Property - V1-RR Car 11513
BOE Adopts Values by August 1 - V1-RR Car 11336
Seizure & Sale,
Notice of - V1-RR Car 11512
Return of Excess Tax - V1-RR Car 11514
Sale of Property - V1-RR Car 11513
Seizure of Property - V1-RR Car 11511
Seizure of Property - V1-RR Car 11511
Tax Rates - V1-RR Car 11401, 11403
Valuation - V1-RR Car 11291-11294
Valuation at Cost less Dep. - V1-RR Car 11203, 11206, 11251-2, 11292-3
Warrants,
Collection of Fees - V1-RR Car 11503
Issuance of - V1-RR Car 11501
Payment of Fees - V1-RR Car 11502

Railroad Cars, Private – See Blue Tab Section in V1
Railroads, Railway Property Assessment - CAC XIII-19
Railway Companies, County Allocation – R&T 100.11
Railway Property, Assessment - CAC XIII-19
Rate of Tax – (See Tax Rate)
Rate Adjustment County, Defined - V1-Timber 38105
Rate Certification, Timber Tax - V1-Timber 38203
Rate Computation, Timber Tax - V1-Timber 38202
Rate of Interest (See Interest),
Late Payment, Jeopardy Determination - V1-Timber 38432
Refund of Taxes - V2-R&T 5150.5-5153
Timber Tax Deficiency Determination - V1-Timber 38412
Timber Tax Judgments - V1-Timber 38616
Timber Tax Overpayments - V1-Timber 38606-07
Timber Tax Penalties - V1-Timber 38451-53
Rate of Tax (See Tax Rate for comprehensive listing),
Adjustment by Legislature - CAC XIII-12
Aircraft - R&T 5391
Insurance Company Changes - CAC XIII-28
Local Government, set by Legislature - CAC XIII-20
Minimum for Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
Possessory Interest - CAC XIII-12
Private Railroad Car Tax - V1-RRCar 11401, 11403
Property Tax Relief - V2-Gov 16101.5
Unsecured Roll - CAC XIII-12, V2-R&T 2237.5, 2905
Veterans' Exemption - Rule 464

Ratio,
Assessed Value to Market Value - CAC XIII-3.5, R&T 135, 205.1
Assessment - CAC XIII-3.5, R&T 135, 205.1
Assessment, Changes of, Veterans' Exemption - R&T 205.1
Assessment of State-Assessed Property, of - R&T 722
Local Government Property Assessment, Computation of - R&T 135, V2-R&T 987

Real Estate,
Appraisers, License/Certification - [B&P 11300-313.5]
Defined - R&T 104
Possessory Interest In, by Veterans Welfare Board - R&T 213.5

Real Estate Appraisers, License/Certification - [B&P 11300-313.5]
Real Estate Appraisers, Officer of, Qualification to Sit on Appeals Board - 1624

Real Property,
$2000 or Less Value, May be Exempted - R&T 155.20
Appraisers, License/Certification - [B&P 11300-313.5]
Change in Ownership - R&T 480
Defined - R&T 51, 103, 104, V2-Gov 16181.5
Escape Assessments - R&T 531.2
Fixtures
General - R&T 75.15
New Construction & Change in Ownership - R&T 75.15
Real Property, Fixtures (Cont.)

- Report of Property Statement - R&T 75.15
- Supplemental versus Non supplemental Assessment - R&T 75.15
- Insurance Company Separate Accounts & Transfers - R&T 441.1, 480.7, 487
- Interest A Lien Against Property Assessed - V2-R&T 2187
- Interests, Change in Ownership - R&T 61
- Lien, Secured PP Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
- Low Base Year Value Exemption - CAC XIII-7, R&T 155.20
- Low-Value Exemption, Authorized by Leg. - CAC XIII-7, R&T 155.20
- Low-Valued, Exemption of - R&T 155.20
- Not Subject to III A, Periodic Review - R&T 1716
- Penalty A Lien Against Property Assessed - V2-R&T 2187
- Personal Property Liens, Responsible Party - V2-R&T 2189
- Possessory Interest as, Tax Postponement - V2-Gov 16181.5
- Possessory Interest Change in Ownership - R&T 61
- Real Estate Appraisers, License/Certification - [B&P 11300-313.5]
- Reappraisal - R&T 65.1
- Sale for Taxes, Abbreviations in Ad - R&T 156
- Sale of, PP on Sec Roll at Time of Sale - V2-R&T 2189
- Secured Personal Property Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
- Statement of Intent, Owner of Enforceably Restricted Land - R&T 1630
- Transfers, Penalties for Failure to File and Number of Days to File – R&T 480, 482
- Usage Report, Exempt Property - R&T 480.5
- Usage Report, PIs, Filing by Govt Entities - R&T 480.6
- Valuation of - CAC XIII A-2
- Value Changes - CAC XIII A-2
- Versus Personal Property - R&T 103-107, Rules 121-124
- Real Property Appraisers, License/Certification - [B&P 11300-313.5]
- Real versus Personal Property - R&T 103-107, Rules 121-124
- Reappraisal,
  - Annual, of all Taxable Property not Required - R&T 51(e)
  - Real Property, of - R&T 65.1
- Reasonable Size, Area of,
  - Defined, Base Year Transfer, Revised - R&T 69.5(g)(3)&(4)
  - Incidental Nonresidential Use - R&T 69.5(g)(3),(4)
  - Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
- Reasonably Anticipated Term of Possession, Possessory Interest - R&T 61, 62
- Reasonably Manifested by Outward Appearance - Rule 122.5
- Reassessment Decisions, Railroad Car Tax, by BOE - V1-RR Car 11341
- Reassessment Petitions,
  - Hearings, and – (See BOE, Reassessment Petition)
  - BOE (See BOE)
  - State Assessees s - R&T 759

Rebate, of Tax,
- Economic Revitalization Manufacturing Equipment - V2-R&T 5108, LTA 99/61
- Manufacturing Property, Redevelopment Agency - V2 R&T 5108, LTA 99/61

Rebuttable Presumption,
- Agricultural Use, LCA Valuation - R&T 430
- Burden of Proof, Escape Assessments - R&T 167
- Burden of Proof, Failure to File COS, BPS or Permits - R&T 167
- Burden of Proof, Owner-Occupied SFR - R&T 167
- Cable TV - R&T 107.7
- Correctness, of, Cable TV - R&T 107.7
- General - R&T 80-81, 110(b), Rule 2, 305.5
- Legal Entities Exclusion - Rule 2
- Possessory Interest Exclusion - Rule 2
- Recording Date as Date of Change in Ownership - Rule 462.260
- Sale Price as Value - R&T 110(b), Rule 2, LTA 99/012
- Significant Deviation is 5% - Rule 2
- Void if COS Incomplete/Not Timely Filed - Rule 2

Receipts,
- Credit, Reporting of, Railroad Car Tax - V1-RR Car 11453
- Payment of Taxes, for - V2-R&T 2615
- Payment of Unsecured Roll Tax, for - V2-R&T 2910.5
- Redemption of Tax-Defaulted Property - V2-R&T 4106
- Unsecured Roll Tax Payment - V2-R&T 2910.5

161
Receivable, Accounts,
Annual Report Requirement - [Gov 16580 et seq.]
Sale to Pvt. Debt Collectors - [Gov 16580 et seq.]
Receivable Property Tax Revenue - V2-R&T 2264
Receivership, Instruments Exempt from Doc. Transfer Tax - V1-DTTA 11923
Recision, of Tax Deed Sale - V2-R&T 3731, 3731.1
Record, Owner of – ALO 220.0584
Record, Owner of, Property Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
Record and Document Fees (See Fees; Records),
Collection - R&T 162
Deposit in County General Fund - R&T 162
Record Judgment, Unsecured Taxes - V2-R&T 3103
Recordation,
Certificate of Lien, 10 Year Effect - V2-R&T 2191.4
Conservation Easement Conveyance - V2-Civ 815.5
Date of, as Date of Change in Ownership - Rule 462.260
Deed, of - V2-R&T 3708.1
Documents, Copies to be sent to the Assessor - R&T 255.7, 480(f)
Documents to be Recorded - V2-Gov 27279-80
Interest in Property, Welfare Exemption - R&T 261
Minning Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
Notice of Lien, Tax Postponement - V2-R&T 2515
Open-Space Land Easements - V2-Gov 51087
Rebuttable Presumption as Date of Change in Ownership - Rule 462.260
Subject to Payment of Documentary Transfer Tax - V1-DTTA 11933
Timberland Zoned Land - V2-Gov 51117
Recorded Documents – (See Recording; Recordation; Recorder)
Recorded Documents, Copy to Assessor - R&T 255.7, 480(f)
Recorded Easements, Conservation, Historic, Trail, Scenic, Assessment of - R&T 402.1, V2-Civ 815.1
Recorder (See Recording; Recordation)
$20 Additional Fee for Failure to File PCOR - R&T 480.3
Actions Taxing Agencies May Require of - R&T 162.5
COS, Recorder to Provide Original COS or True Copy to Assessor - R&T 480(f)
Copies of Recorded Documents to be sent to the Assessor - R&T 255.7, 480(f)
Defined - R&T V1-DTTA 11903
Delinquency Filing, Notification of Assessee within 30 Days - V2-R&T 2191.3
Digital Copies of Subdivision Maps - R&T 327.1
Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
Digitized Instruments In Lieu of Written - V2-Gov 27279.1
Documents to be Recorded - V2-Gov 27279-80
Documents to be sent to the Assessor, Copies of - R&T 255.7, 480(f)
Electronic Instruments In Lieu of Written - V2-Gov 27279.1
Endorse Book & Page on Recorded Documents, to - V2-Gov 27321
Instruments Affecting Title - V2-Gov 27279
Minning Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
Notification of Assessee within 30 Days of Delinquency Filing - V2-R&T 2191.3
Preliminary Change in Ownership Report, Original to Assessor - R&T 480(f)
Provide Original Preliminary Change in Ownership Statement to - R&T 480(f)
Real Property Instruments - V2-Gov 27279
Recording Prohibited Prior to Payment of Doc Transfer Tax - V1-DTTA 11933
Required to Provide Copy of Ownership Change Documents - R&T 255.7, 480(f)
San Bernardino & Orange County, Digitized Images - V2-Gov 27279.1
Written Instruments, Digitized Images in Lieu of - V2-Gov 27279.1
Certificate of Delinquency - V2-R&T 2191.3
Certificate of Lien, 10-Year Effect - V2-R&T 2191.4
Conservation Easement Conveyance - V2-Civ 815.5
Date of, as Date of Change in Ownership - Rule 462.260
Endorsements of Book & Page on Instruments - V2-Gov 27321
In Lieu of Filing - V2-Gov 27291
Minning Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
Notice of Lien, Tax Postponement - V2-R&T 2515
Open-Space Land Easements - V2-Gov 51087
Property Interest, Veterans' Exemption - R&T 261
Rebuttable Presumption as Date of Change in Ownership - Rule 462.260
Recorder to Provide Assessor with Copies - R&T 255.7, 480(f)
Reporting, Appeals Board, and - Rule 312
Recorder (Cont.)

Tax Payment, Unsecured Roll, Entry by Tax Collector - V2-R&T 2913

Timberland Zoned Land - V2-Gov 51117

Records (See Access to Assessors' Records; Confidentiality; Public Records),

Annual Prop Statement, Confidential - R&T 451

Assessors', Access to (See Assessor's Records; Records; Confidentiality),

Confidentiality - R&T 408-408.3, 451, 646, 997

Confidentiality - Aug '89 BOE Assessment Practices Report

Content of Assessment Roll - R&T 601-602, Rule 252

Copies of Roll for Other Agencies - R&T 647, 649

Custodian's Criminal Liability - Gov 6200-6201 (not in PTLG)

Dept of Child Support Services - R&T 408

Dept of Social Services, by - R&T 408

 Destruction of Records - R&T 465

Disclosure in Counties of 4,000,000 - R&T 408.2

Disclosure Requirements - R&T 408, 408.2

Fees, and - R&T 408-409

Fees for Development/Provision - R&T 409

General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-6254]

Information on Assessment Roll - R&T 601-602, Rule 252

Inspection of - R&T 441, 441(d), 26453(c), Rule 4(b), V2-Corp 1506, LTA 04/071


Lighting, Water & Irrigation District Written Requests for Info - R&T 648

Magnetic Tape, on - [Gov 6252(e)]

New Construction Information Within 45 days - R&T 441(d), LTA 04/071

Other Assessors' Records - R&T 408(2)(b)

Public Inspection - R&T 408.2

Records Required to be Kept by Law - R&T 327, 601-602, Rule 135

Request for Information from Appeal Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros, Daily Journal DAR 3905

Roll Inspection – Rule 266

Tax Collector Access to - R&T 408 (d)

Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1

Assessors', Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)

Business,

Assessment of - R&T 997

Availability to Assessor - R&T 470, V2-Corp 1506

Failure to Furnish Information - R&T 501

Confidential, Disclosure by BOE Employees - V2-Gov 15619

Confidential, Property Statement - R&T 451


Confidentiality of, Information Supporting Enrolled Assessment - R&T 408(e)(2)

Copies of Roll for Other Jurisdictions - R&T 647, 649

Copy Fees - R&T 402. [Gov 6256, 6257] (See Fees)

Corporation, Inspection by Assessor - V2-Corp 1506

Custodian of, Criminal Liability - Gov 6200-6201, (not in PTLG)

Defined - R&T 997

Delinquent Tax, Collection of Cost to Prep - V2-R&T 2621, 2706

Destruction after 3 Years if Microfilmed - R&T 465

Destruction after 6 Years - R&T 465

Destruction of - R&T 465

Destruction of, Delinquent Roll - V2-R&T 4377-4378

Destruction/Validation by Tax Agencies - 1st Pink Tab, Back of V2

Digitized Instruments In Lieu of Written, County Recorder - V2-Gov 27279.1

Disclosure of - R&T 408, 408.2

Disclosure Requirements - R&T 408, 408.2

Document Fees, Collection of - R&T 162

Documents, and, Destruction of - R&T 465

Electronic Instruments In Lieu of Written, County Recorder - V2-Gov 27279.1

Examination of, BOE Assessed Property - V2-Gov 15618

Fees for Copies - R&T 162, (See Fees)

Fees for Copies of, State-Assessed Property - V1-HPR 5083

Fees, Collection by Auditor - R&T 162

Fees, Deposit in County General Fund - R&T 162
Records (Cont.)

Franchise Tax Board, access to,
  County May Request to Inspect with Affidavit - V1-PIT 19551
  General - [PIT 19283-6]
HOX Claim, Confidential - Rule 135(e)(4)
Income Tax, Access to - [PIT 19283-6]
Index, Redemption of Tax-Defaulted Property - V2-R&T 4110
Index, Tax-Defaulted Property - V2-R&T 4110
Information Supporting Enrolled Assessment - R&T 408(e)(2)
Inspection by Taxing Agency Reps - R&T 646
IRS Access to - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30 Jul 85, BOE 1989 BOE Confidentiality Assessment
Practices Survey, pg 13
Owner's, Timber Tax - Rule 1031, V1-Timber 38704
Owner of, Property Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
PCOR, Confidential - R&T 481
Preliminary Change in Ownership Statements, Confidential - R&T 481
Private Railroad Car Owners - V1-RR Car 11652
Private Railroad Cars - V1-RR Car 11652, 11653
Property Statement, Destruction of - R&T 834
Property Tax Postponement, to be Kept by Controller - V2-Gov 16181
Public,
  Access to & Fees for - R&T 408-409 [Gov 6256, 6257]
    General - 135, 327, 408-3, 601-2, [Gov 6250 et seq.]
  Inspection of - R&T 408.2
    List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
      Provided at Direct Cost of Duplication - [Gov 6257]
    Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Railroad Car Tax, Confidentiality of - V1-RR Car 11655
Recorder to Provide Copies Which Transfer Ownership - R&T 255.7, 480(f)
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Required to be Kept by the Assessor - R&T 327, 601-602, Rule 135
Roll Inspection – Rule 266
BOE,
  Access Request by CA Forest Products Commission - [F&A 77624]
    Assessed, Destruction after 6 Years - R&T 834
    Destruction of - V2-STATS 1915 Ch 59
    Fees for Certified Copies - V1-HPR 5083
    Official Notice - V1-HPR 5079
Seizure & Sale of Property for Unsecured Tax - V2-R&T 2952
Social Security Number Confidential, Homeowners Exemption - Rule 135
State Income Tax, Inspection by Assessor - R&T 405 fn. (extent of Assessor's rights), Lyon's v. Estes, [B&C 26453c]
Subpoenas by State Board - V1-HPR 5086, V2-Gov 15613
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Timber Owners' - Rule 1031, V1-Timber 38703, 38704,
  Timber Tax, Access by Assessor - V1-Timber 38706
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Recoupment Fees, Tax, Timber Preserve Fund- V2-Gov 51142
Recreation, County Service Areas, Formation of - V2-STATS 1978, Ch. 381
Recreational Use,
  Defined - V2-Gov 51201
  Free Public, LCA Land - V2-Gov 51238.5
Redeclaration of Tax Default, Erroneous - V2-R&T 4839.1
Redemption,
  Abstract Lists - V2-R&T 4371-4379
  Accounting for Moneys Collected - V2-R&T 4108, 4651.4
  Amount to Redeem - V2-R&T 4156, 4157
  Amount, Defined - V2-R&T 4216
  Application to Redeem - V2-R&T 4105
  Audit of Tax Collectors Records - V2-R&T 4108.5
  Certificate, Notice of Cancellation to Controller - V2-4803
  Certificates of - V2-R&T 4105.2-4106, 4107
  City Taxes, Property Sold for - V2-Gov 43061
  Computations Errors, Redemption of Tax-Defaulted Prop - V2-R&T 4114
  Credit for Installments - V2-R&T 4336
  Credit for Starting Installment Plan - V2-R&T 4337
  Deeds to Public Agencies - V2-R&T 3803
Redemption (Cont.)

Deficiencies - V2-R&T 4114-4116
Delinquent List, Filing - V2-R&T 4104.3
Erroneous Computations - V2-R&T 4114
Errors in Computations, Redemption of Tax-Defaulted Prop - V2-R&T 4114
Estimate of Redemption Amount - V2-R&T 4105.1
General - 5th Yellow Tab Section of V2
Index Records - V2-R&T 4110
Installment Payments,
  Credit for Back Tax - V2-R&T 4336, 4337
  Credit Toward Satisfying Liens - V2-R&T 4142
  Default on - V2-R&T 4222
  Effect of - V2-R&T 4218
  Election to Pay - V2-R&T 4217
  First Payment - V2-R&T 4217
  Notation on Delinquent Roll - V2-R&T 4142
  Redemption Certificates - V2-R&T 4225
  Reinstatement of Account - V2-R&T 4222
  Separate Parcels, on - V2-R&T 4158
  Succeeding Payments - V2-R&T 4220, 4221
Liens, Satisfaction & Removal - V2-R&T 4131-4159
Notation on Delinquent Roll - V2-R&T 4109, 4109.5
Notice of Redemption on Delinquent Roll - V2-R&T 4109
Parcels, Amount to Redeem - V2-R&T 4156, 4157
Payment Applied to Wrong Property - V2-R&T 4920-4925
Payments,
  Record of - V2-R&T 4106.1
  Underpayments - V2-R&T 4114-4116
  Wrong Property, on, Cancellation - V2-R&T 4920-4925
Penalties - V2-R&T 4103
Property not on Roll - V2-R&T 4104
Property Seized/Sold for Payment of Unsecured Tax - V2-R&T 2959
Property Sold for City Taxes - V2-Gov 43061
Quiet Title Actions - V2-R&T 4113
Receipts - V2-R&T 4106
Right to Redeem - V2-R&T 4101
Sale to Pvt. Party after Sale to State - V2-R&T 3691, 3707, 3728, 4112
Separate Valuations - V2-R&T 4151-4159
Tax Collector, certain accountings under oath every 12 months - V2 R&T 2616
Tax Distribution - V2-R&T 4656-4656.7
Tax-Defaulted Property,
  1915 Bonds not Tax - V2-R&T 4186, 4218
  General – (See Tax-Defaulted Property, Redemption)
Installment Payments (See Tax-Defaulted Prop)
Redemption Certificate Changes, Notice to Controller - V2-R&T 4803
Redemption Certificates - V2-R&T 4225
Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Redemption Penalty & Interest A Lien Against Real Property Assessed - V2-R&T 2187
Redetermination Notice, Mailing, Timber Tax - V1-Timber 38447
Redetermination Petitions, Timber Tax - V1-HPR 5040, 5041
Redevelopment Activity, Defined - V2-H&S 33678.
Redevelopment Agencies (See Community Redevelopment)
Redevelopment Agency, Rebate of Taxes - V2-R&T 5108, LTA 99/61
Redevelopment Community Project Maps, Etc, Filing Fees - V2-H&S 33328.4
Redevelopment District Boundary Changes, Filing Deadline - V2-H&S 33674
Redevelopment Plans, Dedicated to Certain Use, Exemption - R&T 214.13
Redevelopment Project,
  30 Day Notice to Assessor of Leases in - V2-H&S 33673, 33673.1
  Assessment of Possessory Interests in - V2-H&S 33673, 33673.1, ALO 220.0554
Redistricting Requirements, Legislative - CAC XIII-17
Reduced Taxes, Property Leased by the University of California - R&T 202.2
Reductions,
  Certification of, Disaster Relief for Jan '93 Storms - R&T 196.61-.63
  Base Year Value, in, Refunds Resulting from - V2-R&T 5069.8
  Jeopardy Determination, of - V1-HPR 5033
  Tax on Leased Land, of - R&T 202.2
Reductions (Cont.)

Unsecured Roll - V2-R&T 2922.5
Value, in,
  Appeals Board, by, Examination Requirement - R&T 1607
  Appeals Board, by - R&T 1607
  Declines under Prop 8 - CAC XIII A-2, R&T 51(a)(2) & (e), V2-R&T 4831, LTA 86/36
  Roll Correction, by, Approval by Board of Supervisors - V2 R&T 4835

Redwood, Young-Growth - Rule 1021

Redwood Region,
  Defined - R&T 434.5
  Timberland Valuation - R&T 434.5
  Whitewood Subzone of, Timberland - R&T 434.5

Refuge Fund, National Wildlife, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)

Refuge Revenue Sharing Act of 1978 – (See In Lieu Payments)

Refunds,
  3% Interest Rate - V2-R&T 5151
  $5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
  Actions by Public Agencies - V2-R&T 5161
  Actions by Taxpayer - V2-R&T 5140-5149.5
  Annexation Without Detachment Proceedings - V2-R&T 5096.1
  Applied to Delinquent Tax - V2-R&T 2635.5
  Assessment Appeal Non-valuation Stipulation - V2 R&T 5142
  Assessment Appeals, Correction of Cross Reference – R&T 5096
  Certification under Penalty of Perjury by Claimant - V2-5069.8
  Calamities, Interest not required if within 120 Days of transfer to Auditor - V2-R&T 5151
  Claim Contents - V2-R&T 5097.02
  Claims for (See Claims for Refund)
  Claims for, Necessity of - V2-R&T 5142
  Claim for, Timber Yield Tax – (See Timber Tax Overpayment/Refund)
  Claim Mailing - V2-R&T 2513
  Claim within 60 Days of Board Action, Appeal of Escape - V2-R&T 5097(c)
  Claims for, Timber Tax - V1-Timber 38605, V1-HPR 5022
  Claims to BOE, Filing by Proper Parties - V1-HPR 5070
  Conditions - V2-R&T 5097
  Corrections & Cancellations, General - V2-R&T 4801-5170
  Costs, Interest & Penalties - V2-R&T 5106
  Disabled Veterans' Exemption – V2-R&T 5097, 4831.1; LTA 15/020
  Disaster Relief, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
  Documentary Transfer Tax - V1-DTTA 11934
  Due to Reduction in Base Year Value - V2-R&T 5096.8
  Economic Revitalization Manufacturing Equip/Prop - V2 R&T 5103
  Erroneous, Timber Tax, Interest Relief - V1-TYT 38624
  Erroneous, Timber Tax, Trail in Sacramento County - V1-Timber 38622
  Escape Assessments - V2-R&T 5097(c)
  Exemptions Retroactive - V2-R&T 5096.5
  Factual & Judgment, Base Year Errors - R&T 51.5, LTA 91/53
  Format of Claims, BOE - V1-HPR 5070
  General (7th Yellow Tab Section of V2)
  Impounded Funds, Interest Payable - V2-R&T 5153
  Impoundment of Disputed Amounts - V2-R&T 5097.03
  Indispensable Parties - V2-R&T 5146
  Interest - V2-R&T 5150.5-5153
  Interest, 3% - V2-R&T 5150.5-5153
  Interest, Costs, Penalties - V2-R&T 5106
  Interest Computation Period - V2 R&T 5151
  Levies Prior to 1939 - V2-R&T 4806
  Limitations on - V2-R&T 5097.2
  Mobilehome Vehicle License Fees - V1-VEH 10901, 10902
  Overpayment of Timber Tax - R&T 434.6 (See Timber Tax Overpayment)
  Payment of - V2-R&T 5101, 5146, 5148
  Payment of, to Latest Owner of Record instead of Payee - V2-R&T 5104
  Payment to other than Person who paid Tax - V2-R&T 5104
  Penalties/Interest/Costs - V2-R&T 5106
  Permissible - V2-R&T 5096
  Persons Claiming, Due to Reduction in Base Year Value - V2-5069.8
Refunds (Cont.)

Person Paying Tax, to, Public Negotiated Acquisitions - V2-R&T 5096.7
Precedence over Civil Actions - V2-R&T 5149
Property Tax, Credit on Future Liabilities - V2-R&T 5103
Public Agency Acquiring Property by Negotiation - V2-R&T 5096.7
Purchase Price, Tax Deed Sale - V2-R&T 3729, 3731
Racehorse Tax Overpayments - Rule 1045
Railroad Car Tax (See Railroad Car Tax, Refunds)
Rate of Interest - V2-R&T 5150-5153
Rate of Interest, 3% - R&T 5151
Redevelopment Agency, Revitalization Manufacturing Property - V2-R&T 5108, LTA 99/061
State, Settlement with - V2-R&T 5100
Supplemental Assessments - R&T 75.43
Supplemental Assessments, Exemption Claims, 85% - R&T 75.12
Tax, $5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
Tax Collected by County for City - V2-R&T 5099
Tax Collected for Revenue District by County - V2-R&T 5099
Tax Deed Sale Purchase Price, - V2-R&T 3729, 3731
Tax Rebate by Redevelopment Agency - V2-R&T 5108, LTA 99/061
Taxpayers' Advocate to make Recommendations to BOE Regarding - R&T 5905
Timber Yield Tax – (See Timber Tax Overpayment/Refund)
Timberland Tax Overpayments - R&T 434.6
Unclaimed Amounts - V2-R&T 5102
Vehicle License Fees - V1-VEH 10901, 10902
Refusal to Give Information, Penalty for - R&T 462, 468
Registered Domestic Partners, CIO Exclusion – R&T 62(p)
Registered Mail, Notice by - R&T 36
Registration,
Boats & Vessels – (See Vessels, Registration)
Manufactured Home, Cancellation - V2-H&S 18551
Mobilehome,
Cancellation - V2-H&S 18551
HCD Report to Assessor - R&T 5841
Information Provided by HCD - R&T 5841
Timber Tax Owner with BOE - V1-Timber 38351
Vehicle, Year of Less/More than 12 months - V1-VEH 10755
Vessel, DMV Report to Assessor - V2-VEH 9869
Year, Defined - V1-VEH 10705
Regular Assessment Period, Defined - R&T 1605(f)
Regularly Open to the Public, Defined - R&T 217, 217.1
Regulations,
BOE - V2-Gov 15606.5
Declaratory Relief from - R&T 538, V2-R&T 5152
Effective Date – Gov 11343.4, LTA 13/006
Racehorse Taxation, set by BOE - R&T 5781
Rulemaking Process – LTA 14/021
Timber Grading, BOE - R&T 434
Rehab - Rehabilitation
Rehabilitation,
Defined - V2-R&T 3695.5, 3772.5
Seismic Improvements - R&T 74.5, LTA 99/060
Rehearing, Timber Tax - V1-HPR 5082
Reimbursement,
Annual Statute Review by Dept of Finance - V2-R&T 2246
Exemptions, Claim Filing by Auditor - V2-R&T 2229
Homeowners' Exemption - CAC XIII-25
Local Govt for,
Higher Level of Service - CAC XIII B-6
New Programs - CAC XIII B-6
Lost Revenue, of - CAC XIII-25
One-Year State Reimbursement, Lost Homeowners' Exemption Reimbursement from Disasters R&T 195.128 to 195.139
Mandated Costs, Dept of Finance Estimate - V2-R&T 2242, 2243
Mandated Costs, Determination by Leg. Counsel - V2-R&T 2241, 2244
Sale/Use Tax Revenue Loss, for - V2-R&T 2230
Sales & use Tax Exemptions - V2-R&T 2230

167
Reimbursement (Cont.)

School State Mandated Costs – (See also Schools Cost Reimbursement)
School State Mandated Costs, Use for Any Public Purpose - V2-R&T 2232
State for Exemption Revenue Loss, by - V2-R&T 2229
State Mandated Costs – (See Local Government)
State Mandated Costs, Crime Penalties - V2-R&T 2246.2
State Mandated Costs, of/for - V2-R&T 2229, 2233, 2235, 2237.3
State-Mandated School Costs - V2-R&T 2240

Reinstatement,
Account, of, Redemption of Tax-Defaulted Prop - V2-R&T 4222
Mobilehome Vehicle License Fees - V1-VEH 10760

Relative Fair Market Value, Allocation of Sales Price Based on - Rule 2

Relief,
Declaratory, Action by Assessor - R&T 538, V2-R&T 5152
Disaster – (See Disaster Relief)
Disaster, Mobilehome - R&T 172, 172.1

Relief Act, Soldiers & Sailors – [(not in PTLG] (See Soldier/Sailor)

Relief Determinations,
Jeopardy Determination - V1-HPR 5033
Timber Tax Jeopardy Determinations - V1-HPR 5033

Relief of Penalties, Pending Appeals - V2-R&T 4833.1, 4985.3
Religion, Exemption of Buildings & etc. used for Religious Purpose - CAC XIII 3-5

Religious Exemption,
Dec 10 is Last Day to Terminate - No Legal Basis
Affidavit - R&T 257
Annual Notice from Assessor - R&T 257.1
Defined - R&T 207
General - CAC XIII 3-5, R&T 207 (See Exemption; Church Exemption)
Property Acquired after Lien Date - R&T 271

Religious Worship, Property Leased or Rented for - R&T 206.2

Remedy, Construed as Cumulative, Quiet Title Action - V2-R&T 3970

Remittance,
Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Delinquent Tax, of, by Mail - V2-R&T 2512.5
Electronic Payment Option - V2-R&T 2512
General – (See Payment)
Mail, by - V2-R&T 2512-2513

Removal,
Associated with New Construction - Rule 463.5(c)(2)
Appeals Board Member, of - R&T 1625
Destruction, or, of Tax-Defaulted Property - V2-R&T 3441
Fixtures, of, on or after March 1, 1985 - Rule 463.5(c)(2)
Fixtures, of, Valuation - R&T 75.16
Improvements, of, as Supplemental New Construction - R&T 75.10(b), Rule 463.5(c)(2)
Lien, of - V2-R&T 2191.6, 2194, 2196, 2801, 2811, 2812, 4131
Lien, of, Separate Assessment to Provide for, State Policy - V2-R&T 2801
Lien, of, Tax-Defaulted Property - V2-R&T 4131
Prior to and after July 31, 1985 - Rule 463.5(c)(2)
Supplemental Assessment - R&T 75.10(b), Rule 463.5(c)(2)
Supplemental New Construction, as - R&T 75.10(b), Rule 463.5(c)(2)

Renewal,
Historical Property Contract - V2-Gov 50282
Lease of no CIO if during est. term of possession - R&T 61, 62

Renewed, Defined, for Possessory Interest Purposes, - Rule 21

Rent,
Annual, Cable TV - R&T 107.7
Capitalized, to be, that anticipated by Buyer, not Current Owner's - R&T 110 Footnote (Pacific Mutual Life v. Orange County 187 Cal App 3d 1141)
Economic - Rule 8(d), Clayton v. LA County
Economic, Cable TV - R&T 107.7
Market – (See Economic Rent and Market Rent)

Rental, or Leased Property, for Religious Worship - R&T 206.2

Rental Housing, Low Income, not Subject to R&T 2229 Restrictions - V2-R&T 2229, V2-STATS 1987, 1988

Rented Property, for Religious Worship - R&T 206.2

Renters' Credit, to be Comparable to Homeowners' Exemption - CAC XIII-3(k)
Rents and Rentals,
  Joint Tenancy Interest, Change in Ownership - R&T 61, 65
  Property used for Religious Worship - R&T 206.2
  Renters Benefit Increase - CAC XIII-3(k)
  Tenancy-In-Common Change in Ownership - R&T 61, Rule 462.020
Reorganizations,
  Exempt from Documentary Transfer Tax - V1-DTTA 11923
  Governmental, Tax Rates - V2-R&T 2295-2299
Repair, Aircraft in State Solely for - R&T 220
Replaced Property, Defined - Rule 462.500
Replacement,
  Appeals Board Member, of - R&T 1623.1
  Fixtures, of, Supplemental or Non-supplemental - R&T 75.15
Replacement Cost Approach - R&T 110, 401, 401.16, Rule 6, LTA 04/019
Replacement Dwelling,
  After Expiration of Filing Period, Age 55 and Over – R&T 69.5(f)(2)
  Base Year Transfer - R&T 69.5
  General - R&T 68, 69.5, Rule 462.500
  Original Dwelling as a Replacement, after Oct 20, 1991 - R&T 69.5
  Owners over 55 - R&T 69.5
Replacement Property,
  Base Year Value - R&T 68, Rule 462.500
  Base Year Transfer, Contaminated Property - R&T 69.4, LTA 00/012
  Comparable, Defined, Base Year Transfer - R&T 69.3(b)
  Defined - Rule 462.500
  Defined, Base Year Transfer - R&T 69.3
  Disaster Relief - R&T 69
  Eminent Domain - CAC XIII-A, R&T 68, Rule 462.500
  Exclusion from Change in Ownership - R&T 68, Rule 462.500
  Full Cash Value of, Base Year Transfer, Defined - R&T 69.3
  General - R&T 68, 69.5, Rule 462.500
  Govt Acquired Property, for - R&T 68, Rule 462.500
  Grapevines Destroyed by Pierce's Disease - R&T 53
  Original Dwelling as a Replacement, after Oct 20, 1991 - R&T 69.5
  Owners over 55 - R&T 69.5
Replacement Vines, Grapevines Destroyed by Pierce's Disease - R&T 53
Replicated Payment of Taxes - V2-R&T 2780-2783
Report,
  Additions/Deletions of Fixtures, on Property Statement - R&T 75.15
  Aircraft Using County Airports, to Dept of Aeronautics - V2-R&T 5366
  Annual Review of Mandated Cost Statutes, Dept of Finance - V2-R&T 2246
  Annual,
    Accounts Receivable - [Gov 16580 et seq.]
    Assessment Bond Principal Balance, to Assessor - R&T 163
    Budgets, Workloads, and Assessment Appeals Activity – See LTA Index
    Taxpayers' Advocate to BOE, by - R&T 5910
    Governor, to, by BOE - V2-Gov 15616
  Assessment Bond Balances, to Assessor - R&T 163
  Assessment Statistics to BOE, Assessor, by 2nd Monday in July - R&T 407
  Assessor, to, Tax Deed Sales - V2-R&T 3716
  Classification by Legislative Analyst, on - V2-R&T 2229
  DMV Vessel Registration, to Assessor - V2-VEH 9869
  Environmental Impact, Timberland Exemption - V2-Gov 51119
  Exempt Property, Lease or other use of - R&T 480.5
  Extension of Filing Time for Reports to BOE - V2-Gov 15620
  Hearing Officer, Clerk of Board of Sups to Transmit - R&T 1640, 1640.1
  Lease or other use of Exempt Property - R&T 480.5
  Life Insurance Company Property in Separate Accounts - R&T 441.1, [INS 10506]
  New Mobilehome Owners by Last Day of Each month, HCD - V1-R&T 5841
  Other Agencies, to, Tax Deed Sales - V2-R&T 3720
  Owner, by, of Exempt Property of Lease or other use - R&T 480.5
  Planning Commission/Department, Open-Space Easements - V2-Gov 51085
  Possessory Interest Changes, of, Govt Entity to Assessor within 60 Days - R&T 480.5
  Possessory Interest usage, Filing by Govt Entities - R&T 480.6
  Private Railroad Car, Unsatisfactory - V1-RRCar 11314
Preliminary Change in Ownership (See PCOR),
Forms Free - R&T 480.3
Confidential - R&T 481
Fee In-Lieu of - R&T 480.3
Form - R&T 480.3(b), 480.4 480.3(b)
Recorder to Provide Original - R&T 480(f)
Statute of Limitations & Filing - R&T 75.11, 532
Principal Bond Balance, of, Annual - R&T 163
Property Tax Levy, Auditor - V2-R&T 2237.2 - 2237.4
Qualified Acreage, of, Open-Space Land - V2-Gov 16144, 16154
Real Property Usage, of, Exempt Property - R&T 480.5
Real Property Usage, Possessory Interests, Filing by Govt Entities - R&T 480.6
BOE, to, by Assessor, of State-Assessed Property - R&T 831
BOE, to, Extension of Filing Time - V2-Gov 15620
Separate Account Property of Life Insurance Companies - R&T 441.1, [INS 10506]
State-Assessed Property, of, to BOE by Assessor - R&T 831
Tax Base Reduction Due to Exemptions - V2-STATS 1971 Ch. 1762
Tax Collections, of - R&T 157
Tax Deed Sales, of, to Assessor, - V2-R&T 3716
Tax Deed Sales, of, to County Treasurer - V2-R&T 3718
Tax Deed Sales, of, to other Agencies, - V2-R&T 3720
Tax Rates, of, to State Controller - V2-R&T 2325-2326
Tax Rate, Statement to Controller - V2-R&T 29109
Tax Reliance Reduction, Metropolitan Water Districts - R&T 97.6
Reporting Requirements,
Change in Ownership - R&T 90
Property Leased by Banks/Financial Corps - R&T 235, 441(f)
Reporting, and Recording of Hearings, Appeals Board - Rule 312
Representative, Owners, Assessment of - R&T 612
Representative,
Veterans' Exemption, Appearance by - R&T 253
Veterans', Veterans' Exemption Matters - R&T 253
Representative Sales Information, Defined - R&T 402.1
Representative Time Period, Aircraft, BOE Designated - R&T 1153
Repossessions, Federal Housing Programs - Housing Act of 1949, USC 1413(c), HCD Act of 1977, §512, LTA 76/012, 78/003
Reproduction Cost Approach - R&T 110, 401, Rule 6
Request,
Assessment Review, for, Extension of Appeal Filing date by Board of Supervisors Resolution - R&T 1603(d)
Assessment Review, for, Taxpayer Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
Assessor's Right for New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Information, Assessment Appeals, Assessors' Right to request Information from Applicant - R&T 441(d), LTA 04/071,
BOE v. Ceniceros Daily Journal 3905
Information Supporting an Enrolled Assessment, for - R&T 408(e)(2)
Written, for Information Supporting and Enrolled Assessment - R&T 408(e)(2)
Request by Assessor's Office to Inspect FTB Records with Affidavit - V1-PIT 19551
Requirements, Notice of, Disabled Veterans Exemption - R&T 278
Res Judicata, Timber Tax - V1-Timber 38805
Reserve Fund,
Property Tax Admin Program - R&T 95.31, 4703, 4703.2, [Gov 17613]
Tax Loss - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Loss, County - V2-R&T 4703
Residence,
Open-Space Land Valuation (See LCA Valuations)
Principal,
Base Year Transfer - R&T 69.5(a)
Grandparent/Grandchild Transfer - 63.1(a)(2)
HOX - R&T 218(a)
Parent/Child Transfer - 63.1(a)(2), LTA 00/005
Principal Place of, HOX - R&T 218(a)
Statement of, Veterans' Exemption - R&T 252.1
Residence of Claimant, Veterans' Exemption Statement - R&T 252.1
Residence of Owner, Defined for Goods in Transit - R&T 1018
Residence of the Owner, Defined - R&T 1018
Residential Care Facilities Personal Property – ALO 515.0010
Residential Dwelling,
    Condemnation of, Tax Postponement - V2-Gov 16210-16214
Sales of, Tax Postponement - V2-Gov 16210-16214
Residential Hotel, Mobilehome Definition - V2-H&S 18008
Residential Use, Nonresidential Incidental Use, Base Year Transfer - R&T 69.5(g)(3),(4)
Resolutions,
    Adoption of Tax Rates - V2-Gov 29106
    Board of Supervisors – (See Board of Supervisors)
Resources Agency, Approval of New LCA Contracts - V2-Gov 51256.1
Resources Agency, Secretary of, List of LCA Property to, by 31 Oct - V2-Gov 16144
Responsible Party, Personal Property on Sec Roll at Sale of RP - V2-R&T 2189
Restricted Historical Property, Defined - R&T 439.1
Restricted Land,
    Enforceably, Appeals Board - R&T 1630
    Wildlife Habitat Contract - R&T 423.8
Restricted Property,
    Excluded from Supplemental Assessment - R&T 52, 75.14
    Base Year Value - R&T 52
Restricted Use,
    General – (See Restrictions, Enforceable)
    Timberland - V2-Gov 51115, 51118
Restricted Value, Defined - Rule 301, 460
Restrictions,
    Enforceable,
        Conservation Easement - V2-Civ 815.7
        Defined - R&T 110, 402.1-.3, Carlson v. AAB
        LCA Proposal Final Filing Date - R&T 430.5
        Open-Space Land Easements - V2-Gov 51096
        Open-Space Land Valuation - R&T 423.3, 426, 430.5; ALO 620.0016
        Open-Space Land, Defined - R&T 422
        Open-Space Land, Enforcement - V2-Gov 16147
        Timberland - V2-Gov 51115, 51118
        Hazardous Waste - R&T 402.1-.3, V2-H&S 25202.2, 25229
        Land Use, Consideration - R&T 402.1, 402.3
        Private Vendor/Tax Rep Solicitations for Filing Appeals/HOX, on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
        Restrictive Covenants, and, Effect on Value - R&T 402.3
Restrictive Covenants,
    General - R&T 402.3
    Hazardous Waste Facilities - V2-H&S 25202.5
Retirement Allowances, County Employee Ret. Law of 1937 - V2-Gov 31452-31452.7
Retirement Law of 1937, County Employee, Exemptions - V2-Gov 31452-31452.7
Retirement Plan Payments, Additional Tax Rates - V2-R&T 2270
Retirement Systems,
    Public, Fees for Governmental Services - V2-Gov 7510
    Public, in Lieu Fees - V2-Gov 7510, LTA 2014/032
    Public, Limited Liability Company – ALO 735.0009
    Public Employee - V2-Gov 7510, LTAs 83/003, 91/036, Atty. Gen Opinion 90-908
Retrofitted Seismic Improvements, not New Construction, Prop 127, Nov 6, 1990 - CAC XIII A
Retrofitting Improvements, Seismic - CAC XIII A-2(c), R&T 75.4, LTA 99/60
Return, Disabled Veterans Property, and Affidavit - R&T 277
Returnable Containers,
    Defined - R&T 996
    Soft Drink - R&T 996
Returnable Drink Containers, Assessment - R&T 996
Returns,
    Racehorse, List of Mailing Due by 25 December - Rule 1045
    Racehorse Tax, Provided by 15 December - Rule 1045
    Tax, Declaration of Non-subversion - R&T 32
    Timber Yield Tax – (See Timber Tax Returns, & Property Statement)
Revenue,
    Allocation,
        1979-80 Fiscal Year - R&T 96
        Change in Ownership, to Special Districts - R&T 75.71
        City of La Quinta - V2-STATS 1983 Ch. 53
        Electrical Generation Facilities - R&T 100.9, 721.5, LTA 03/009
Revenue, Allocation (Cont.)

- General - R&T 95-100.11, 100.95
- Inter-county Pipeline Rights of Way - R&T 100.01, 401.8
- La Quinta, City of - V2-STATS 1983 Ch. 53
- New Construction, to Special Districts - R&T 75.71
- Pipeline Rights of Way - R&T 100.01, 401.8
- Public Utility Electrical Generation Facilities – R&T 100.95
- Racehorse Taxation - R&T 5790
- Railway Companies – R&T 100.11
- Schools - V2-ED 41203.1, 41023.3, 41204.4
- Special Districts, to, Due to COS - R&T 75.71
- Special Districts, to, Due to New Construction - R&T 75.71
- Subsidiary Districts, Merged with Cities - R&T 96.15

Apportionment Contract, Sale/Use Tax - CAC XIII-29
Apportionment of, before & after 1978-79 - R&T 93
Augmentation Fund, Educational (ERAF) - CAC XIII B-6
Disputed, Handling by Auditor - V2-R&T 2601, 2603
Distribution of Timber Tax Allocation by Auditor. - V1-Timber 38905.1

Distribution,

- Aircraft Assessment, from -R&T 5451-5456
- County, by, Controller's Audit - R&T 95.6
- Schools - V2-ED 41203.1, 41023.3, 41204.4

Districts – (See Revenue Districts & Districts & Special Districts)

Excess,

- Return of, by Local Government - CAC XIII B-2
- Return of, Railroad Car Tax - V1-RR Car 11514
- Revision of Tax Rates - CAC XIII B-2
- Excess Railroad Car Tax, Return of - V1-RR Car 11514
- Increase Vote Requirement - CAC XIII A-3
- Investment by Legislature - CAC XI-11
- Law Enactment by Legislature - CAC XIII-33
- Loss, Sales/Use Tax, Reimbursement for - V2-R&T 2230
- Loss, One Year Reimbursement of (Losses From Value Declines Due To Disasters) – R&T 195.12, 195.22
  (Amended 9-27-08)
- Lost, Reimbursement of Local Govt - CAC XIII-25
- Needs for, Superintendent of Public Instruction - R&T 100.1
- Payment to Counties, State Forests - V2-PRC 4654
- Property Tax Postponement Program, Suspends Indefinitely – R&T 20623
- Reimbursement (See Local Government)
- Revision of Tax Rate Due to Excess Revenue - CAC XIII B-2
- School District, Impoundment of Disputed - V2-Ed 14240
- State (See Funds, State)
- State, Legislative Vote Requirement to Increase - CAC XIII A-3
- Tax Increment, not Proceeds of Tax - V2-H&S 33328.4
- Timber Tax, Distributed to Counties 30 November - R&T 38905.1
- Total Anticipated, Defined - V2-Gov 54902.5(a)(2)
- Transfer Between Local Agencies - R&T 97.7, 99.4, 99.5

Revenue and Taxation Code,

- Aircraft - Yellow Tab, Part 10, V1
- Apportionment of Revenue Per – R&T 93
- Assessment - Yellow Tab, Part 2, V1
- Cancellations - 7th Yellow Tab, V2
- Collection of Tax - 3rd Yellow Tab, V2
- Corrections - 7th Yellow Tab, V2
- Distribution - 6th Yellow Tab, V2
- Districts in Multiple Counties- 1st Yellow Tab, V2
- Equalization - Yellow Tab, Part 3, V1
- General Provisions - Pink Tab Section, Front of V1
- Implementation of Prop 13 (III A) - 1st Yellow Tab, V1
- Levy of Tax - 2nd Yellow Tab, V2
- Mobilehomes - Yellow Tab, Part 13, V1
- Racehorses - Yellow Tab, Part 12, V1
- Redemption - 5th Yellow Tab Section, V 2
- Refunds - 7th Yellow Tab, V2
- Sec 1-37 - Pink Tab Section, Front of V1
- Sec 50-100.95 - Yellow Tab, Part 0.5, V1
Revenue and Taxation Code (Cont.)
Sec 101-198.1 - Yellow Tab, Part 1, V1
Sec 201-1367 - Yellow Tab, Part 2, V1
Sec 1601-2125 - Yellow Tab, Part 3, V1
Sec 2131-2134 - 1st Yellow Tab, V2
Sec 2151-2326 - 2nd Yellow Tab, V2
Sec 2501-3204 - 3rd Yellow Tab, V2
Sec 3351-3972 - 4th Yellow Tab, V2
Sec 4101-4379 - 5th Yellow Tab, V2
Sec 4651-4717 - 6th Yellow Tab Section, V2
Sec 4801-5170 - 7th Yellow Tab, V2
Sec 5301-5456 - Yellow Tab, Part 10, V1
Sec 5701-5790 - Yellow Tab, Part 12, V1
Sec 5800-5842 - Yellow Tab, Part 13, V1
Supplemental Acts - 2nd Pink Tab, Back of V2
Tax Sales - 4th Yellow Tab, V2
Revenue Apportionment Contracts, City/County - CAC XIII-29
Revenue Districts (See Districts, Revenue; Special Districts),
Allocation - R&T 95.5
Assessment of Land in Multiple - R&T 606
Boundary Changes, Fees to Local Govt for Revenue District Boundary Changes - V2-Gov 54902.5
Combination of Parcels in Multiple Districts - R&T 606
Defined - R&T 122
Formation/Revenue Allocation - R&T 99
Land in Multiple - R&T 606
Refund of Tax Collected by County - V2-R&T 5099
Taxes Collected by County, Refund of - V2-R&T 5099
Taxing Agency Election to Become - V2-Gov 54902.2
Revenue Limit, Annual, Local Govt - CAC XIII B-1 to -11
Revenue Reimbursement (See also Local Government)
Revenue Sharing Act, Wildlife Refuge, of 1978, Wildlife Refuge Revenue Sharing, Federal Govt In Lieu Payments - Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Review,
Assessment, of, Taxpayer's Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
Informal Assessment, Extension of Appeal Filing date by Board of Supervisors Resolution - R&T 1603(d)
Informal Assessment, Taxpayer's Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
Judicial, Assessment Appeals - R&T 1610.8 footnotes
Judicial, Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
Right to Informal Review of Assessment, Taxpayer's - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
Revitalization,
Economic, Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Manufacturing Property, Redevelopment Agency Tax Rebate - V2-R&T 5108, LTA 99/61
Revocable Transfer Upon Death Deed – Probate Code 5600 et seq., LTA 16/006
Revocable Trust, Change in Ownership - Rule 462.160, 462.260(c)(1)
Rezoning,
Immediate, Timberland - V2-Gov 51130, 51134, 51142
Landowner Petition for, Timberland - V2-Gov 51110.3
Timberland - V2-Gov 51113, 51120-21, 51140-41, 51146
Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
Right to Informal Review of Assessment, Taxpayers' - R&T 75.51(g), V2-R&T 2611.6
Right to Tax, Certificated Aircraft - R&T 1155-1156
Rights,
Intangible,
Examples of - R&T 107.7(d), 110(d)
General - R&T 107.7, 110(d)
Taxability of - R&T 107.7, 110(d), 212 (c)
Taxpayers' Bill of (Morgan, '93) - R&T 5900-5911
Rights of Way (See Easements; Enforceable Restrictions),
Inter-County Pipeline, Full Cash Value of - R&T 401.10
Pipeline, Assessed as One Parcel - R&T 100.01, 401.8
Pipeline, Intra-County, Combination into Single Assessment - R&T 401.13
Segment in Dispute, or, Inter-County Pipelines, Appeals must be filed for Individual - R&T 401.8
Riots, Delinquent Tax, Los Angeles County Civil Unrest - R&T 171 (1993)
Riverside County, Jurisdictional Change - R&T 99.6
Road District, Apportionment of Funds - V2-S&H 1650-1654
Rohnert Park-Cotati Unified School District - V2-STATS 1978, Ch 296
Roll, 601 - R&T 601
Access by Appeals Board - R&T 1602
Access to & Inspection of - Rule 266
Addition of Claimants Other than Assessee - R&T 610
Affidavit of Completion - R&T 616
Affidavit of Completion by Assessor - R&T 616
Assessee - R&T 405, 610
Assessment Reduction Applications, for Current - LTA 91/053, 95/036
Base Year, Community Redevelopment - V2-H&S 33328
Base Year Value Corrections – Rule 264
Being Prepared, Defined - R&T 75.3
Board, Defined - R&T 109
Board Ordered Roll Changed - Rule 265
Board Prepared, as Unextended Roll - R&T 254
Certification of, by Assessor - R&T 616
Changes - V2-R&T 4988, 4990
Changes at Direction of Appeals Board - R&T 1614
Changes by Appeals Board - R&T 1614, Rule 265
Changes, Statute of Limitations - R&T 51.5, 531.2, 532, 866
Charges for Property Placed on Roll after Delivery to Tax Collector - V2-R&T 2604
Claimants Other than Assessee - R&T 610
Content of - R&T 601-602, Rule 252
Copy of, Acquisition by City/Other Jurisdictions - R&T 647, 649
Corrections,
  Annual Statement of, by Auditor - R&T 1647-1650
  Base Year Value - Rule 264
  Decline in Value, Within 1 Year after Delivery of Roll - V2-R&T 4831
  Decline in Value Roll Corrections, Floating Homes and Manufactured Homes – LTA 11/051
  Errors & Omissions – (See Assessor’s Errors; Errors)
  Generally - V2-R&T 4801-5170, Rule 263, 461
  Payment over 4 Years - V2-R&T 4837.5
  Procedure - V2-R&T 4834 et seq.
  Prop 8, Within 1 Year after Delivery of Roll - V2-R&T 4831
  Reductions, Approval by Board of Supervisors - V2-R&T 4835
  State-Assessed Property - R&T 758
  Within 1 Year after Delivery of Roll, Declines in Value - V2-R&T 4831
Cost of Copies to Other Tax Agencies - R&T 649
Current, Defined - R&T 75.2, 125
Defined - R&T 109, 601-602, Rule 252
Definition of Board Prepared - R&T 109
Delinquent,
  Destruction of - V2-R&T 4377-4378
  General - V2-R&T 2624, 2626-2634, 2707 (See Delinquent Roll)
  Notation of Redemption - V2-R&T 4109-4109.5
Delinquent Tax Penalty, Entry on - V2-R&T 2623
Delivered to Assessor/Collector by Auditor, September 30 - V2-R&T 2601
Delivery to Auditor Upon Completion - R&T 617
 Destruction of - V2-R&T 4377
 Disabled Veterans’ Exemption – R&T 4831.1
 Disharge of Accountability by Tax Collector for Small Sums of Delinquent Tax - V2 R&T 2923
 Entry of Corrections on - V2-R&T 4834.5
 Entry of Payment of Tax - V2-R&T 2614, 2614.5
 Equality of Secured/Unsecured Rolls - CAC XIII-12
 Extended Secured, Delivered by Auditor 16 October - V2-R&T 2601
 Extended, Minimum Contents - Rule 252
 Extended, Retention on EDP Equipment - R&T 109.6
 Extension of Past July 1 - R&T 155; LTA 03/022
 Extension, Official Acts of the Assessor - R&T 155, 155.3; LTA 03/022
 Extension, Official Acts of the Auditor & Tax Collector, by Controller - R&T 155, 155.3
 Failure to Complete, Civil Penalties - R&T 1366
 Index - R&T 615
 Information, Acquisition by Special Districts, Etc - R&T 647-649
 Information on - R&T 601-602, Rule 252
 Land Description - R&T 610
Roll (Cont.)

Local,
Certification of, by Assessor - R&T 616
Defined - R&T 109
Index Preparation by Assessor - R&T 615
Notification of Assessment Amount - R&T 619, 612
Lost or Destroyed, Reconstruction of - V2-R&T 4838
Machine Prepared,
Contents - R&T 618
Definition - R&T 109.5
Delivery Date by Auditor - V2-R&T 2601
Mining/Mineral Right - R&T 607.5
Modification by State Board - R&T 1610.6
Notation of Timberland Production Zone - R&T 433
Notice of Assessment Amount - R&T 619, 621
Notice of Tax Postponement Entered on by Tax Collector - R&T 2515
Penalty, Entry on Roll - R&T 505, Rule 261
Penalty, Form of and Entry on Roll - R&T 505, Rule 261
Preparation - R&T 75.3, 601
Preparation of Index - R&T 615
Preparation of Timberland Roll - R&T 435
Property not on, Redemption of - V2-R&T 4104
Property Placed on Roll after Delivery to Tax Collector, Charges for - V2-R&T 2604
Reconstruction of Destroyed or Lost Roll - V2-R&T 4838
Retention on Electronic Data Processing-Equipment - R&T 109.6
Secured (See Assessment Roll; Secured Roll),
1st Installment Delinquent December 10- V2-R&T 2617, 2704
1st Installment Due November 1- V2-R&T 2605
Adjustment by BOE - CAC XIII-18
Annual Assessment - R&T 405
Assessee - R&T 405, 610
Contents of - R&T 601-602, Rule 252
Copies for Other Tax Jurisdictions - R&T 647, 649
Copy Acquisition by Water Districts - R&T 647, 649
Copy for Lighting Districts - R&T 647, 649
Correction of Errors - R&T 51.5, V2-R&T 4840
Data on - R&T 601-602
Defined - R&T 109
Delivery from Auditor to Tax Collector - V2-R&T 2601, 2603
Entry of Mobilehome Assessment - R&T 5830
Equality with Unsecured Roll - CAC XIII-12
Extended, Delivered by Auditor October 16 - V2-R&T 2601
Notice of Tax Postponement entered on by Tax Collector - R&T 2515
Personal Prop Notification of Val/Ratio - R&T 619.2
Personal Property on,
1/2 Tax Due November 1, Option - V2-R&T 2700-01
All Tax Due November 1 - V2-R&T 2605
General - R&T 109
Lien Unsecured after Sale - V2-R&T 2189
Placement of Personal Property on - R&T 109
Property Mistakenly on, Cancellation of Tax - V2-R&T 4840
Protested Payment for Lack of Notice - R&T 620
Secured Personal Property Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Tax Distribution - V2-R&T 4653-4653.8
Taxes Mistakenly on - V2-R&T 4840
Transfer of Value to Unsecured Roll, Public entity Liable for Tax/Penalty - V2-R&T 2921.5
State-Assessed Property, Placement on - R&T 745
Supplemental,
Administrative Cost Fund Appropriations - R&T 75.65
Appeal Application - LTAs 91/53, 95/36
CIO Placement on - R&T 75.11
Defined - R&T 75.5
Enrollment of Calamity Reductions on - R&T 170(i)
Enrollment of Supplemental Assessments - Rule 255
Info from Assessor to Auditor - R&T 75.42
Lien against Real Prop, as - R&T 75.54
Roll, Supplemental (Cont.)

New Construction, Placement on - R&T 75.11
Taxes as Lien - R&T 75.54
Tax Increases Resulting from Corrections - V2-R&T 4836, 4836.5
Unsecured (See Unsecured Roll),

31 Oct Last Day to Pay 31 Aug Tax W/Out Penalty - V2-R&T 2922
Assessee - R&T 405, 610
Certification of, by Assessor - R&T 616
Copy for Lighting Districts - R&T 648, 649
Content of - R&T 601-602, Rule 252
Delinquent 31 Aug - V2-R&T 2922
Delinquent Tax - V2-R&T 2922, 2922.5, 2927-2927.5
Discharge of Accountability by Tax Collector for Small Sums of Delinquent Tax - V2-R&T 2923
Due Date of Tax - V2-R&T 2901, 2922
Distribution of Tax - V2-R&T 4655-4655.4
Entry of Payment by Tax Collector - V2-R&T 2913
Equalized Corrections to Tax Collector - R&T 1651
Information on - R&T 601-602, Rule 252
Judgment Lien - V2-R&T 3103, 3105
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Last Day to Pay 31 Aug Tax W/Out Additional Penalty is Oct 31 - V2-R&T 2922
Lighting, Water & Irrigation District Written Requests for Info - R&T 648
Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
Payment by Mail - V2-R&T 2929
Payment of - V2-R&T 2910.7, 2913-13.5, 2928.1, 2929 (See also Unsecured Roll Payment)
Personal Property on Sold Secured Parcel, to be Placed on - V2-R&T 2189
Presumption of Payment at Destruction of - V2-R&T 2928.1
Pro Rata Payment - V2-R&T 2927.5
Property on, Description for Water Districts - R&T 647, 649
Recordation of Judgment/Lien - V2-R&T 3103
Satisfaction of Judgment - V2-R&T 3107
Seizure & Sale for - V2-R&T 2951-2963
Summary Judgment - V2-R&T 3101
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Tax Rate - V2-R&T 2905

Roll Being Prepared, defined - R&T 75.3
Roll Changes – (See Roll, Changes)
Roll Corrections – (See Roll, Corrections)
Roll Damaged/Destroyed/Lost, Reconstruction of - V2-R&T 4838

Rounding,
Annual Inflation Factor, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
Nearest Dollar, to, Vehicle License Fee - V1-VEH 10759
RR Car - Private Railroad Car Tax Law, Blue Tab Section of V1
Rubber-Tired Vehicle Equipment, Assessment - R&T 994
Rule(s) (See Regulations),
Board Foot Log, Defined - Rule 1022
Effective Date – Gov 11343.4, LTA 13/006
General - Property Tax Rules of BOE, Purple Tab, V1
Grading, Timber - R&T 434.1
Rulemaking Process – LTA 14/021
Timber Grading, BOE - R&T 434

Rulings, Written, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
Rummage Sale Storage Area, Charitable Organizations, Museum Support - R&T 214.14(d)

S
S&H - Streets & Highways Code, Gold Tab Section, V2
Sacramento County, Erroneous Refund Trials, Timber Tax - V1-Timber 38622
Sacramento-San Joaquin Delta, Agricultural Conservation Easement – V2-Gov 51256.3
Sailor & Soldier Relief Act (See Soldier & Sailor Relief Act)
Salaries, of State Board of Equalization Members - V2-Gov 15603
Sales,
90 Days after Lien Date, use as Comparable - R&T 402.5
Accounts Receivable, to Pvt. Debt Collectors - [Gov 16580 et seq.]
Bill of, Property Sold for Unsecured Tax - V2-R&T 2960
Comparable - R&T 402.5, Rule 4
Comparable, Required Adjustments - Rule 4, Main & Von Karman Assoc. v. Orange Co
Comparable, to be within 90 Days of Lien Date - R&T 402.5
Defined - V2-VEH 5901
Leaseback as CIO, and - Rule 462.200(d), See Pacific Southwest Realty v. LA
List of - R&T 408.1
Operation of Law, by, Tax-Defaulted Property - V2-R&T 3436-3448
Personal Property on Secured Roll at Sale of Real Property - V2-R&T 2189
Post Lien Date Information, Appeals, 90 Day Rule - R&T 402.5, B of A v. County of Fresno
Price (See Sales Price)
Property, of, Quiet Title Action - V2-R&T 3965
Property, of, Railroad Car Tax - V1-RR Car 11513
Property, of, to Recover Unsecured Roll Tax - V2-R&T 2951-2963
Real Property with Secured Personal Property at Time of Sale. Lien - V2 R&T 2189
Residential Dwelling, of, Tax Postponement - V2-Gov 16210-16214
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Seizure of Vehicles, and, to Collect Vehicle License Fee - V1-VEH 10877
Tax Deed, Rescission of - V2-R&T 3731, 3731.1
Tax-Defaulted Property (See Tax-Defaulted Property, Sale)
Tax-Defaulted Property, of, Min. Bid as Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Tax-Defaulted Property Between Tax Agencies, of - V2-R&T 3841
Taxes Owed, for, Distribution of Proceeds from, Priorities - V2-R&T 2192.2
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Sale and Seizure, of Vehicle, to Collect Vehicle License Fee - V1-VEH 10877
Sales and Use Tax,
Apportionment Contract, Local Govt - CAC XIII-29
Compensation Fund - R&T 97.68. 97.69
Exemption, Defined - V2-R&T 2214
Exemption Revenue Loss Reimbursement - V2-R&T 2230
Exemption Reimbursement - V2-R&T 2230
Excess Reduces Cigarette Tax Subvention - R&T 100.2
Reimbursement for Revenue Loss - V2-R&T 2230
Sales Price,
Adjustments to Cash Equivalent - Rule 4
Adjustments Mandatory - Rule 4, Main & Von Karman Assoc. v. Orange Co.
Allocated Based on Relative Fair Market Value - Rule 2
Allocation, Multi-Parcel Sales - Rule 2
Improvement Bonds – R&T 110, LTA 99/12
Minimum, Sale of Welfare Exempt Tax-Defaulted Property - R&T 3698.5
Sales Price (Cont.)
Presumption as Value - R&T 110(b), Rule 2, LTA 99/12
Significant Deviation is 5% - Rule 2
Value Allocation - Rule 2
Value as,
5%, Deviation of sales price from indicated full cash value may overcome presumption of sales price as value
- Rule 2
COS Incomplete/Not Timely Filed, Exclusion - Rule 2
Legal Entity Exclusion - Rule 2
Possessory Interest Exclusion - Rule 2
Sales Tax,
Apportionment Contract, Local Govt - CAC XIII-29
Exemption, Defined - V2-R&T 2214
Exemption Revenue Loss Reimbursement - V2-R&T 2230
Exemption Reimbursement - V2-R&T 2230
Excess Reduces Cigarette Tax Subvention - R&T 100.2
Reimbursement for Revenue Loss - V2-R&T 2230
Salt Pond, Defined - V2-Gov 51201
Same Issue, Defined - R&T 830
Sampling Survey, Assessment Practices (See BOE)
San Bernardino County,
1985-86 Revenue Allocation Modifications - R&T 97.32
Digitized Images, County Recorder - V2-Gov 27279.1
San Diego County, Fire Company Volunteer - V2-STATS 1983, Ch 406
Sanitary Districts, Boundary Changes - V2-Gov 54904
Sanitation Landfill, as New Construction - Rule 124(a)
Sanitation Districts, Ventura Regional - R&T 99.5
Santa Clara County, Revenue Allocation - R&T 97.41
SAPE, Defined - R&T 97.32
SAPE Formula, Defined - R&T 97.32
Satellite Wagering Facility, 2% Commission Retained, not for Property use - V2-B&P 19605.7-.71
Satisfaction of Judgment, Unsecured Taxes - V2-R&T 3107
Satisfaction of Lien,
  General - V2-R&T 2801, 2811, 2812, 4131
  Separate Assessment to Provide for, State Policy - V2-R&T 2801
  Tax-Defaulted Property - V2-R&T 4131
Saturdays, Sundays and Holidays, Filing Deadlines falling on - R&T 166, 724, V2-R&T 3351
SB-813 - Effective July 1, 1983, (See Supplemental Assessments)
Scale Floor plan Drawing, Copy for Assessor - R&T 72
Scaling Date, Defined - V1-Timber 38108
Scenic, Trail and Conservation Easements, Assessment of - R&T 402.1
Scenic Easement Deeds, Modification - R&T 424
Scenic Easements, Assessment of - R&T 402.1
Scenic Highway Corridors,
  Defined - V2-Gov 51201
  Open-Space Land - V2-Gov 51205.5
Scenic Restriction, Defined - R&T 421
Schedule, Annual, of BOE Unitary/Nonunitary Actions - Rule 901.5
School Building Lease/Purchase Fund, Transfers from General Fund - R&T 100.1
School Districts (See Schools),
  Ad Valorem Property Tax - R&T 93, 97.65
  Aircraft Revenue Distribution - R&T 5452-5454
  Boundary Changes - V2-Gov 54903.1
  Calistoga Joint Unified - V2-STATS 1978, Ch. 296
  Cotati-Rohnert Park Unified - V2-STATS 1978, Ch. 296
  Defined - V2-R&T 2208.5
  Facilities Improvement Districts to Provide BOE w/TRA Data - Ed 15301 [not in PTLG]
  Impoundment of Disputed Revenue - V2-Ed 14240
  Increased Revenue Allocation, Due to CIO - R&T 75.70
  Increased Revenue Allocation, from New Construction - R&T 75.70
  Revenue allocation & Distribution - V2-ED 41203.1, 41023.3, 41204.4
  Taxes, Annual Levy of - CAC XIII-21
School Entities, Defined - R&T 95
School Exemption (See Exemptions),
  Affidavit Contents - R&T 259.10
  Annual Affidavit Filing - R&T 254
  Charter Schools, usage – ALO 690.0004
  General Provisions - CAC XIII-3, R&T 202
  Late Claims - R&T 270
  Property used by Student Organization - R&T 202.6
School Facilities Improvement District, to Provide BOE with TRA Data - Ed 15301 (not in PTLG)
School Buses, Vehicle License Fees - V1-VEH 10782
Schools,
  Allocation of Property Valuations - V2-Ed 42214
  Buses, Vehicle License Fees - V1-VEH 10782
  Collegiate Grade, Less than, Welfare Exemption - R&T 214.4, 214.5
  Cost Reimbursement,
    Appropriations - V2-R&T 2240
    Bills re: Legislative Counsel Determination - V2-R&T 2241, 2244
    Claim Amount Limitation - V2-R&T 2233
    Claim Filing - V2-R&T 2218.5, 2235
    Estimates by Dept of Finance - V2-R&T 2242, 2243
    Legislative Counsel Determination - V2-R&T 2241, 2244
    May be used for Any Public Purpose - V2-R&T 2232
    Statute Review, Dept of Finance - V2-R&T 2246
  Exemption of Buses from Vehicle License Fees - V1-VEH 10782
  Exemption of Property used by Student Organizations - R&T 202.6
  Facilities Improvement Districts, to Provide BOE with TRA Data - Ed 15301 (not in PTLG)
  Factor to Modify Total Assessed Value, BOE - V2-Ed 41200

178
Schools (Cont.)
Less than Collegiate Grade, Welfare Exemption - R&T 214.5
Minimum Funding, Determination of - V2-Ed 41200-41207.1
Nursery, Welfare Exemption - R&T 214, 221
Postsecondary – (See Postsecondary)
Property Tax Revenue Allocation - R&T 97.1
Public, Exemption,
Annual Affidavit Filing - R&T 254
Annual Affidavit, Contents - R&T 259.10
Charter Schools – ALO 690.0003
Exclusive Use – ALO 690.0006
General Provisions - CAC XIII-3, R&T 202
Late Claims - R&T 270
Possessory Interests – ALO 690.0043
Property used by Student Organizations - R&T 202.6
Public, Leasing Property, Tax Reductions - R&T 202.2
Revenue allocation & Distribution - V2-ED Code 41203.1, 41023.3, 41204.4
School Buses, Vehicle License Fees - V1-VEH 10782
State University of California (See State University of California)
Theatrical & Theatrical Institutes - V2-PRC 5140, 5141.1
University of California (See University of California)
Science, Exemption of Property used for Scientific Purposes - R&T 214
Sciences, California Academy of, Exemption - CAC XIII-4, R&T 203.5
Scientific Purposes,
Exemption of Property used for - R&T 214
Property used for, Welfare Exemption - R&T 214
Sculpture, Defined - R&T 217
Sealed Bids, Tax-Defaulted Property - V2-R&T 3692
Second Installment,
Delinquent Penalty - V2-R&T 2618, 2705
Due Date - V2-R&T 2606-2607.1, 2618, 2705
Secretary of,
Resources, Approval of New LCA Contracts - V2-Gov 51256.1
Resources, List of LCA Property To, October 31 - V2-Gov 16144
State Board, Appointment/Duties - V2-Gov 15604-15605
Section, 16th or 36th, Cancellation of Tax Lien on - V2-R&T 5071-5073
Defined - R&T 10
Section 8 Property,
Excluded from Supplemental Assessment - R&T 52, 75.14
Open-Space and Historical Properties - CAC XIII-8
Section 10 Property,
Nonprofit Golf Courses - CAC XIII-10
Section 11
Assessments - CAC XIII-11, R&T 987
Section 11 Property (See BOE, Section 11; Government Property; Local Government Property),
1966 Lien Date - R&T 987
Assessable Government Owned Land - CAC XIII-11
Computation of Assessment Ratio - CAC XIII-11
Govt Entities from outside CA not Exempt - CAC XIII, Sec 11, III B-8(d)
Guidelines for the Assessment Of - LTA 00/037
Equalization, Review, & Adjustments - CAC XIII-11
Excluded from Supplemental Assessment - R&T 52, 75.14
Public Employees Retirement System - LTA 83/003
BOE, Equalization Application - R&T 1840
Secured Roll (See Assessment Roll; Local Roll; Roll, Secured),
Consolidated Tax Statements, Written Request prior to Sep 1 - V2-R&T 2611.7
Defined - R&T 109
Information on - R&T 601-602, Rule 252
Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
Securities,
Co-op Housing Corporation Stock Transfers, COS - R&T 61, Rule 462
Corporation Stock Transfer/Purchase, COS - R&T 64, Rule 462.180
Exempt - R&T 234
Security,
Disposition by BOE at Termination of Business - V1-Timber 38565
Interest, Addition of Other Claimants to Roll, Documentation for - R&T 610
Security (Cont.)

Oil & Gas Lease as , for Payment of Tax - V2-R&T 2189.5
Sufficiently Secured, not, Tax Rate - V2-Gov 29017
Timber Tax, for - V1-Timber 38501

Security & Exchange Commission Instruments, Exempt from Transfer Tax - V1-DTTA 11924

Security Interest, Addition of Other Claimants to Roll, Documentation for - R&T 610
Security Transactions, Change in Ownership - Rule 462.200(a)

Seed Potatoes, Exempt - R&T 234

Seedlings, as Business Inventory - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Segment in Dispute,

Individual Right of Way, or, Inter-County Pipelines, Appeals must be filed on - R&T 408.8
Inter-County Pipelines, Appeals must be filed on - R&T 401.8

Segment of Pipeline Lands and Rights of Way, Combination into Single Assessment - 401.13
Segregation, Tax - V2-R&T 2188.4, 2821-2827

Seismic Rehabilitation, not Supplemental New Construction - R&T 74.5, LTA 99/060
Seismic Rehabilitation Improvements - R&T 74.5, LTA 99/060

Seismic Retrofitting Improvements,

Building Dept Report of Value to Assessor - R&T 74.5(c)
Certification by Owner to Building Dept - R&T 74.5(c)
General - CAC XIII A-2(c), LTA 99/060

New Construction, not - Prop 127, November 6, 1990 - CAC XIII A

Seismic Safety Improvements, Delete 15-Year Limit – R&T 70, 74.5; CAC Art. III A, Sec. 2
Seismic Safety Improvements, New Construction Exclusion - R&T 74.5, LTA 99/60

Seismic Safety Modifications, not Supplemental New Construction - R&T 74.5, LTA 99/60

Seized Property, Sale of, Jeopardy Determination - V1-HPR 5033

Seizure, and Sale,

Delinquent Taxes - V2-R&T 2963
Property, of, for Payment of Unsecured Tax - V2-R&T 2951-2963
Property, of, Timber Yield Tax (See Timber Tax, Seizure)
Vehicles, of, to Collect Vehicle License Fee - V1-VEH 10877

Seizure, of Property, Railroad Car Tax - V1-RR Car 11511

Self-Employed Individual Exclusion, Hand Tool Exemption - R&T 241

Semiconductor Manufactory Equipment, Study of Values – R&T 401.20

Senior Citizens,

Base Year Transfer (See Aged Persons)
Housing Exemption (See Aged Persons)
Property Tax Assistance- V2-R&T 2615.6 [suspended]
Tax Postponement (See Tax Postponement)
Welfare Exemption (See Aged Persons)

Senior Citizens Mobilehome Property Tax Postponement Law - V2-R&T 2515

Separate Accounts,

Life Insurance Company, Public List - R&T 441.1(a)(4)
Life Insurance Company Property in - R&T 441.1, 480.7, 487, [INS 10506]

Separate Appraisal Unit, Mining Property – R&T 53.5

Separate Assessment,

Applications/Computations - V2-R&T 2821-2827
Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
Commercial Common Interest Development – V2-R&T 2188.6
Community Apartment Project - V2-R&T 2188.7
Condominium Units - V2-R&T 2188.6

Condominiums - V2-R&T 2188.3, 2188.6
Condominiums, of, when Assessor may - V2-R&T 2188.6
Condominiums, Request for - V2-R&T 2188.3, 2188.6

General - V2-R&T 2188-2189.2, 2801-2827

Housing Cooperative - V2-R&T 2188.7

Improvements on Leased Land - V2-R&T 2188.1-2

Improvements to Other than Land Owner - V2-2188.1-2

Industrial Common Interest Development – V2-R&T 2188.6

Land & Imps - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823

Land in Multiple Revenue Districts - R&T 606

Leased Land - V2-R&T 2188.4
Mobilehome - V2-R&T 2188.10
Mobilehome Park Portion - V2-R&T 2188.10
Multiple Revenue Districts, Parcels in - R&T 606

Multiple Tax Rate Areas, Parcels in - R&T 606
Separate Assessment (Cont.)
Parcel, of - V2-R&T 2821, 2822, 4151
Parcels in Multiple Revenue Districts - R&T 606
Planned Developments (PUDs) - V2-R&T 2188.5
Policy and Intent of Legislature - R&T 2801
Provide for Payment of Tax, to, State Policy - V2-R&T 2801
Redemption of Tax-Defaulted Property - V2-R&T 4151-4159
Redemption Installments - V2-R&T 4158
Satisfy or Remove Lien, to, State Policy - V2-R&T 2801
Statement of Separate Ownership - V2-R&T 2188.2
State Policy and Intent – V2-R&T 2801
Stock Co-ops - V2-R&T 2188.7
Timeshare Estate in Timeshare Project - V2-R&T 2188.8
Timeshare, Fee for - V2-R&T 2188.8-2188.10
Timeshare Project - V2-R&T 2188.9
Undivided Interests - V2-R&T 2188.11
Separate Parcels, Redemption Installments - V2-R&T 4158
Separate Redemption, of Parcels - V2-R&T 4158
Separate Valuation (See Separate Assessment),
Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823
Parcels, of - V2-R&T 2823
September 1,
Board of Supervisors to Set Tax Rates - Gov 29100
Deadline for Written Requests for Consolidated Tax Statements - V2-R&T 2611.7
September 5,
Account to Auditor for Money Collected - V2-R&T 2616
September 8,
Following June 30 Delinquency, Default Notice - V2-R&T 3371-2
List of Tax-Defaulted Property Published - V2-R&T 3371
September 15,
Last Day to File Assessment Appeal, 601 Roll - R&T 1603, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
September 18,
2006, Base Year Transfer, Acquisition within 5 years of Disaster, effective date – R&T 69
September 20,
Last Day to File Petition for Reassessment - V1-RR Car 11338
September 25,
Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616
September 30,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Roll Delivered to Collector or Assessor - V2-R&T 2601
September 4th Monday In,
1st Class County Equalization Board Meets - R&T 1604
Machine Prepared Roll Delivery by Auditor - V2-R&T 2601
Service(s),
Deficiency Determination Notice, of - V1-Timber 38417-19
Entrepreneurial - Rule 6(b)
Higher Levels of, Reimbursement to Local Govt - CAC XIII B-6
One Way Paging, not a Telephone Corporation - R&T 325.3, [PUC 234]
Process, of, Timber Yield Tax - V1-Timber 38515
US. Forest, Timber Volumes - Rule 1027
Service Areas, County,
Emergency Medical, Formation - V2-Gov 54916.2
Maximum Tax Rate - V2-R&T 2262.2
Recreation, Formation of - V2-STATS 1978, Ch. 381
Service of Process,
Actions against State - R&T 160
Timber Tax Actions to Enforce Payment - V1-Timber 38515
Service Station Fixtures, Assessment of - LTA 88/24
Servicemembers Civil Relief Act - LTA 81/054, 87/032, 91/021, 03/036, 05/057
Settling Pond, Mining Property, Separate Appraisal Unit – R&T 53.5
Severely and Permanently Disabled, Defined - R&T 63.1, 74.3
Severely and Permanently Disabled Person, Defined - R&T 69.5(i), 74.3(b)
Severely Disabled Persons (See Disabled Persons)
Shall, Defined - R&T 16
Share Claim, of Other Tax Agencies, Tax Deed Sale - V2-R&T 3721-3724
Shasta & Monterey County Tax Allocations - R&T 98.66-98.68
Shasta Dam Area Public Utility District - V2-STATS 1987, Ch. 1378
Signatures,
  Defined - R&T 18
Facsimile, Tax Collection - R&T 168
Required on Property Statement - Rule 172
Replica Property Statement, Signing of – R&T 441.5
Significant Deviation from Sales Price is 5% - Rule 2
Single Assessment, Pipeline Lands and Rights of Way, Segment Combination - R&T 401.13
Single-Family Dwelling, Assessment - CAC XIII-9, R&T 167, 401.4
Single-Family Residence,
  Assessment - CAC XIII-9, R&T 167, 401.4
  Open Space Land Valuation – (See LCA Valuations)
  Owner Occupied, Defined - R&T 401.4
Singular, Defined - R&T 13
Site, Open-Space Land Valuation (See LCA Valuations)
  Situs,
    Aircraft and Parts Etc., of - R&T 1151, Rule 201
    Aircraft Assessment, for - Rule 202, 203
    Goods in Transit - R&T 1019, Rule 203
    Movable Property, of - Rule 205
    Property, of - Rule 204
    Registered Mobilehomes, of, Biannual DMV Report to Auditor - V1-VEH 11003.1
    Update of DMV Trailer Coach Report by Assessor - V1-VEH 11003.2
Sketch, Defined - R&T 217
Social Security Number,
  Confidential – (See HOX Claim Form)
  Disabled Veterans’ Exemption, Affidavit – R&T 277
  HOX Claim, on, Confidential - Rule 135(e)(4)
  HOX Exemption Claims, on, Report to BOE - R&T 218.5
  Parent/Child Transfers - R&T 63.1
  Tax Collector Access to Assessor ‘S Records - R&T 408(d)
Society, Zoological – (See Zoological)
Soft Drink Returnable Containers - R&T 996
Software, Computer Programs & Storage Media - R&T 995, 995.2, Rule 152, LTA 990/39
Solar Energy System,
  Easement, Enforceable Restriction Williamson Act – R&T 402.1(a)(9), Gov 51190 (Part 6.9), 51255.1
  Electrical Generation - R&T 73 (sunset 1 Jan 06)
  Fixture – ALO 610.0091
  Greenhouse Roof Solar Panels – ALO 610.0090
  Limited Liability Company Interest Sale – ALO 610.0092
  New Construction Exclusion - R&T 73 (sunset January 1, 2006)
  Size – ALO 610.0089
  Solar Energy New Construction Exclusion – LTAs 04/051, 05/056, 11/039, ALO 610.0087, R&T 73
  Solar Energy Property Tax Incentive – LTA 11/030
  Swimming Pool Heater Exclusion - R&T 73 (sunset January 1, 2006)
Soldier & Sailor Relief Act - not in PTLG, Civil Relief Act of 1940, 50 Appendix USCA 574, sec 510-590
Soldier & Sailor Relief Act - LTA 81/054, 87/032, 91/021, 03/036, 05/057
Solicitations, for Filing HOX/Appeals,
  Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), & 3005
  Required Statements and Format - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), & 3005
Space Flight Personal Property Exemption – R&T 242, Rule 133
Spanish, Homeowners’ Exemption Notice Printing - R&T 255.8
Spanish Grants, Land Description - R&T 323
Special Assessment,
  Cemeteries - CAC XIII-3
  Collection by County Officer - V2-Gov 51800
  Defined - V1-RR Car 11403, V1-TYT 38202, V2-R&T 3972
  Quiet Title Action - V2-R&T 3966, 3967, 3969, 3972
  Power of Cities, Counties and Special Districts to Impose - CAC XIII A-4
  Sale of Property for - V2-Gov 43005
Special Districts,
  Allocation of COS Revenue - R&T 75.71
  Allocation of New Construction Revenue - R&T 75.71
  Cities to Share Additional Tax Rate - V2-R&T 2280.1
Special Districts (Cont.)

Defined - R&T 95, V2-R&T 2215-6, V2-Gov 43073
Maximum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
Memorial Districts excluded - R&T 97.32
Minimum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
Non-enterprise, Property Tax Relief - V2-Gov 16111.5
Population Estimates - V2-R&T 2228
Power to impose Special Taxes - CAC XIII A-4
Refund of Tax Collected by County - V2-R&T 5099
Revenue Allocation Due to COS - R&T 75.71
Subventions, Special Supplemental - V2-Gov 16110-16113
Tax Imposition - CAC XIII A-4
Tax Payments by City to - V2-Gov 43073
Winegrape Pest & Disease - [F&A 6200]

Special Fund Payments, Additional Tax Rates - V2-R&T 2270
Special Supplemental Subventions (See Subventions),
Cities - V2-Gov 16110-16113
Property Tax Relief - V2-Gov 16110-16113

Special Taxes,

Defined - V2-Gov 50076
Imposition - CAC XIII A-4
Levy of - CAC XIII A-4
Voter-Approved - V2-Gov 50075-50077

Special Use Properties,

Defined - R&T 401.6
Entrepreneurial Profit - R&T 401.6

General - R&T 401.6, Rule 6, AH 501, Cleve., Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno

Spending Limitation, Government - CAC XIII B-11
Spending Limitation Act, Traffic Congestion - CAC XIII B-8(e)(2)
Sports Fishing Boats, Commercial, Occasional Use, 15% - R&T 227
Spouses, of Deceased Veterans, Exemption Eligibility - CAC XIII-3, 4, R&T 205.5
Sprinkler Systems, Fire - CAC XIII A-2, R&T 74, LTA 99/45
Sprinklers, Fire - CAC XIII A-2, R&T 74, LTA 99/45
Square Footage, Floor plan Drawing Sufficient to Determine - R&T 72
Stakes Three-Year-Old, Defined - R&T 5715
Stakes Two-Year-Old, Defined - R&T 5715
Stakes Yearling, Defined - R&T 5715
Stakes-Winning Broodmare, Defined - R&T 5713, 5714
Stallion, Defined - R&T 5710
Stamps, Transfer – (See Documentary Transfer Tax)
Standard Data Record (SDR), Commercial Air Carrier Filing – R&T 441(l)
Standard Unit of Measurement, Timber Tax - Rule 1022
Standards,

Aircraft Assessment, for, BOE - R&T 5364
Appraisal, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
Startup, Deferred or Prematurity Costs, Cable TV Intangible Rights - R&T 107.7(d)
State,

Actions Against, Service of Process - R&T 160
Agencies & Departments, Assistance to BOE - R&T 832
Boundary Changes, Legislature. to Determine Taxation - CAC XIII-23
Defined - R&T 107.6, 163.5
Income Tax Records – (See Income Tax)
Property Erroneously Deeded to - V2-R&T 4992
Purchase from, Quiet Title Actions - V2-R&T 3727
Refund of Moneys Due to the State - V2-R&T 5100
State Agencies & Departments, Assistance to BOE - R&T 832
State-Assessed Personal Property,
Collection of Delinquent tax - R&T 760
Tax Collector, Unsecured methods to collect Sec Tax - R&T 760, 867
State-Assessed Property (See BOE for a more comprehensive listing),
Allocation Procedures of RR Property, Change Unitary to Countywide System – R&T 100, 100.1, 100.11, 755, 756
Annual Assessment - R&T 721
Assessee's Reassessment Petitions - R&T 759
Assessor's Consolidated Copy of Board Decisions - R&T 744
Assessor in Appraisal Commission - R&T 1716
State-Assessed Property (Cont.)
Assessor Provided Value Info - R&T 831
Assistance from Other Agencies - R&T 832
Attendance before Board - V2-Gov 15617
Board Roll as Unextended Roll - R&T 254
Collection of Personal Property/Fixture Delinquency Tax on Board Roll - R&T 760
Comparable Sales Approach - R&T 1815
Conferences with Other Officials - V2-Gov 15610
Consolidation of Decisions, Transmittal to Assessor - R&T 744
Correction Hearings - R&T 748-749
Correction of Assessee's Errors - V2-R&T 4876.5
Correction of Board Errors - V2-R&T 4876
Correction Petitions for - R&T 747
Decisions - R&T 744
Defined - R&T 108
Definition of Board Prepared - R&T 109
Delinquent Personal Property/Fixture Tax on Board Roll, Collection of - R&T 760
Documents for Sale from BOE - V2-Gov 15622
Electrical Generation Facilities - R&T 100.9, 721.5; LTA 03/009, R&T 100, 100.95
Equalization Hearings - V1-HPR 5040-5043, 5070 - 5087
Equalization where City Makes Own Assessments - R&T 1901-3
Examination of Owner's Records - V2-Gov 15618
Exemption Forms - Rule 101
Failure to Receive Value Notice - R&T 725
Fees for Record Copies - V1-HPR 5083
Fixture/Personal Property, Delinquent Tax Collection - R&T 760
General - R&T 721-892
Hearing Recording Transcription - V1-HPR 5083
Hearings - R&T 742, 743
Information Confidential - V2-Gov 15619
Insurance Company Assessment - CAC XIII-28
List of State Assessee – See LTA Index under State Assessee, Listing of
Notice of Equalization Hearing, Lawsuit Settlement Sufficient as - R&T 744
Penalty for failure to timely provide information to BOE, partial abatement of – R&T 830, 862
Personal Property/Fixture Delinquent Tax Collection - R&T 760
Placement on Roll - R&T 745
Public Utility Electrical Generation Facility – R&T 100.95
RR Loading Facility, Allocation of 20% of Cost to Tax Rate - R&T 100, 100.1, 100.11, 755, 756
Railway Companies – R&T 100.11
Ratio of Assessment- R&T 722
Reassessment Petitions - R&T 759
Refund – Spring Telephony v. SBOE, LTA 16/064
Report on State-Assessed Property Appeals – See LTA Index – State Assessee
Roll Corrections - R&T 758
Tax Revenue Allocation, Situs Basis, San Bernardino Mountainview Power Plant – R&T 100, 100.95, 755, 756
Total Value Estimate to Auditor - R&T 755
Transmission of Roll to Auditor - R&T 756, 757
Unitary Property Allocation of Val - R&T 746
Unitary Value Notices - R&T 731
Unitary/Nonunitary Reassessment - R&T 741
Use of Unsecured methods to collect PP/Fixture Tax - R&T 670, 867
State Assessee, Reassessment Petitions - R&T 759
State Assistance Payments, [Franchise Tax Board's Homeowners' and Renters' Assistance Program suspended]
Computation - R&T 97.5, 97.8
Computation of Revenue Allocation - R&T 97.75, 97.8
Defined - R&T 95
State Board, Regulations - V2-Gov 15606.5
State Board – (See BOE & State-Assessed Property)
State Board of Equalization, Government Code Provisions - Green Tab, V2
State Board of Equalization – (See BOE & State-Assessed Property)
State Boundary Changes,
Legislature to Determine Taxation - CAC XIII-23
Taxation of Affected Property - CAC XIII-23
State Coastal Conservancy, Annual Report - V2-Gov 51297.5
State Controller – (See Controller, State)
State Dept of Finance,
  Property Tax Administration Fund - R&T 95.31, 4703, 4703.2, [Gov 17613]
  Property Tax Administration Fund extended to 2001-2002 - R&T 95.31
  Property Tax Administration Grant Program - R&T 95.35

State Forests, Tax Payments to Counties - V2-PRC 4654

State Funds (See Funds, State)

State Income Tax Records,
  Access to - B&C 26453c & PIT 19551 (neither in PTLG), Atty Gen Opinion 84-1104 4/of July 30, 1985 (IRS)
  Inspection by Assessor - B&C 26453c & PIT 19551 (neither in PTLG), footnote to R&T 405 (extent of Assessor's rights), Lyon's v. Estes, Atty Gen Opinion 84-1104 4/of July 30, 1985 (IRS)
  Reciprocal Inspection - PIT 19551, B&C 26453c (neither in PTLG)

State Lands Commission,
  Application by , for Cancellation - V2-R&T 5026-5029
  Disclosure of Assessor Information - R&T 408(b)

State Mandated Costs (See Local Government),
  Crime Penalty Increases, Reimbursement - V2-R&T 2246.2
  Reimbursement - V2-R&T 2233
  Reimbursement for - V2-R&T 2229, 2235, 2237.3
  Reimbursement, Dept of Finance Estimate - V2-2242, 2243
  Reimbursement, Leg. Counsel Determination - V2-2241, 2244

State Map Act – (See Map Act)

State Park Operator, Possessory Interest Exclusion – R&T 201.7

State Policy, Separate Assessment - V2-R&T 2801

State Revenues, Legislative Vote Requirement to Increase - CAC XIII A-3

State Revenues – (See Funds, State)

State Superintendent of Public Instruction, Revenue Needs, Etc - R&T 100.1

State-County Property Tax Administration Program, BOE to Assist in Evaluation - R&T 95.31

Statement,
  Affidavit asserting Timely Filing of Statements/Returns - R&T 166
  Amount & Property in Default - V2-R&T 3440-3448
  Annual Property – (See Property Statement)
  Annual Property, Report of Illegal Goods - R&T 129
  Annual Statistical, to BOE - R&T 407
  Cable TV, Annual Property Filing - R&T 107.7
  Change in Ownership – (See Change in Ownership COS)
  Consolidated Tax, Cost Recovery - V2-R&T 2611.7
  Consolidated Tax, Written Request prior to Sep 1, per - V2-R&T 2611.7
  Disabled Veteran's Property, with Affidavit - R&T 277
  Filing by Mail - R&T 166
  Financial, Welfare Exemption, Filing 1st Time & Thereafter - R&T 254.5
  Intent, of, Owners of Enforceably Restricted Land - R&T 1630
  Mobilehome Change in Ownership - R&T 480
  Non-subversive Declaration, Exemption Filings - R&T 32
  PCOR – (See PCOR or Preliminary Change in Ownership)
  Preliminary Change in Ownership (See PCOR or Preliminary Change in Ownership)
  Postmark as Proof of Filing - R&T 166
  Private Railroad Car, Unsatisfactory - V1-RR Car 11314
  Property (See Property Statement)
  Residence of Claimant, Veterans' Exemption - R&T 252.1
  Separate Ownership of Land & Imps - V2-R&T 2188.2
  Statistical, Assessor's Penalty for Failure to File - R&T 1366
  Tax Rate, Statement to State Controller - V2-Gov 29109
  Taxpayer, asserting Timely Filing of Affidavits, by - R&T 166
  Valuation, Auditor's Penalty for Failure to File - R&T 1650
  Valuation, Due to Controller/BOE by August 15 - R&T 1647-1649
  Value, of, Written, for Fee, Appeal, Restrictions on - R&T 80.1; V2-B&P 11319
  Welfare Exemption, Financial, Filing 1st Time & Thereafter - R&T 254.5

Statement of Intent, Owners of Enforceably Restricted Land - R&T 1630

Statement of Transfer, Life Insurance Co Separate Accounts - R&T 480.7, 487, [INS 10506]

Statewide Assessment Uniformity, BOE to encourage - R&T 169

Stationery, Assessor's, Board of Supervisors or BOE to provide - R&T 1251-1256

Statistical Statement,
  Penalty for Failure to File - R&T 1366
  Transmittal to BOE - R&T 407

Statutory, Defined - R&T 217
Statute of Limitations,
3 Year, Timber Tax Penal Sections - V1-Timber 38804
4 Year - R&T 51.5(b), 532, 866(BOE), V2-R&T 4831(a)
8 Year - R&T 75.11, 531.2, 532
30 Year Presumption of Tax Paid - V2-Gov 43064
Assessment Roll, Clarify Provisions, Statute of Limitations – R&T 4831
Change In Ownership, Tolled until COS/PCOR filed - R&T 75.11, 532
Clerical Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
Errors - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
Escapes & Tax Changes - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
Extension of Time - R&T 532.1
Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
General Letters to Assessors - LTAs 79/163, 82/124, 84/061, 91/053,
Incorrect Entries on the Roll - V2-R&T 4831(a)
Indefinite until COS filed - R&T 75.11, 532
Judgment Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
Penalty for Escape BOE Assessments - R&T 866
Private Railroad Cars, Cause of Action by Board – V1-RRCar 11471
Roll Corrections - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
Seizure & Sale of Property, Unsecured Tax - V2-R&T 2963
Supplemental Assessments - R&T 75.11(d) & (e)
Supplemental Assessment - LTA 91/053, 92/075, 93/003, 94/032,
Supplemental Assessment, Effective After 14 Sep 92 only - R&T 75.11(d)
Tax-Defaulted Property Sale - V2-R&T 3725, 3726
Timber Tax Overpayment/Refund Claim - V1-Timber 38602
Tolled until COS filed - R&T 75.11, 532

Statutes,
Cost Reimbursement, Annual Review by Dept of Finance - V2-R&T 2246
Increasing Crime Penalties, Cost Reimbursement - V2-R&T 2246.2
State Mandated Costs, Annual Review by Dept of Finance - V2-R&T 2246
Statutory Immunity, Govt Officials & Defamation Actions - Nadel v. Regents of UC
Steel-Wheeled Vehicle Equipment, Assessment - R&T 994
Step Transaction Doctrine, as Change In Ownership - Showa Invest. Corp. v. LA
Stewardship Program Act of 1995, Agricultural Land - R&T 421.5, 422.5, [PRC 10200-10277]

Stipulation,
Assessor to Assessment Appeal, by - R&T 1607
Assessors Error, to, effect on Appeal Filing Period - R&T 1603, 1605(b), LTAs 91/53, 95/36
Non-valuation Issues, to exhaust Admin. Remedy - V2-R&T 5142
Signed by Assessor & County Counsel, to be - R&T 1607

Stock, Animals, as Business Inventory - R&T 129, 219, Rule 133(e)
Stock Co-Ops, Separate Assessment - V2-R&T 2188.7
Stock in Trade, of Blind Vendors, $1500 Exemption - R&T 216
Stock Transfer, Cooperative Housing Stock Transfer - R&T 61
Stock Transfer/Purchase, Corporation, Change in Ownership - R&T 64

Storage Area, Rummage, Charitable Organizations, Museum Support - R&T 214.14(d)
Storage Media, Electronic, Computer Programs (See Programs) - R&T 995-995.2, Rule 152, LTA 99/039
Storage Tanks, Underground, New Construction Exclusion - R&T 70, LTA 99/062
Storms, January 1993, Disaster relief, Certificate of Reduction - R&T 196.61.-63
Street Improvements, Additional Tax Rates - V2-R&T 2272
Street Lighting, Additional Tax Rates - V2-R&T 2280

Student Bookstores,
College, Personal Property - R&T 203.1
Personal Property Exempt - R&T 203.1
Student Government, Property used by, Exempt - R&T 202.2
Student Organization, Property used by, Exempt - R&T 202.6
Student Organization Property, University of California - R&T 202.7
Subdivision, of Rev & Tax Code, Defined - R&T 10
Subdivision Maps,
  Digital Copies - R&T 327.1
  Existing Residential Structure Prohibitions – R&T 327.5
  Floating Home Marina Subdivision Map Exemption – Gov 66427.4, 66427.6, 66428.1
  Tentative Map Expiration Date – Gov 65961, 66452.24
Subdivision Map Act,
  Cellular Radio Transmission Sites, Exemption - V2-R&T 2823, [Gov 66412]
  Pre-Payment of Property Tax, Lot Line Adjustment - V2-R&T 2823, [Gov 66412]
Sublease, Possessory Interest,
  Govt Entity is not PI if Required of lessee, to - R&T 107.8
  No CIO if during est. term of possession - R&T 61, 62
Sublet, Possessory Interest, to Govt Entity is not PI if Required of lessee - R&T 107.8
Submerged Area, Defined - V2-Gov 51201
Subordination, of Lien,
  Tax Postponement - V2-Gov 16182
  To Other Liens - V2-R&T 2191.5
Subpoenas,
  Appeals - R&T 1609, 1609.5, Rule 322
  Appeals Board - R&T 1609.4 Rule 322
  County Board of Equalization Hearings - R&T 1600, 1609.4, 1609.5
  Custodian of Records Criminal Liability - Gov 6200-6201 [not in PTLG]
  Property Statement Information - R&T 454
  Relating to Property Statements - R&T 454
  State Board, by - V1-HPR 5086, V2-Gov 15613
  State Board of Equalization - V1-HPR 5083, 5086, V2-Gov 15613-15
  Witnesses for BOE Hearings - V1-HPR 5079
Subscribers' Contracts, Cable TV Intangible Rights - R&T 107.7(d)
Subscription,
  Affidavit, of, by Veteran's Representative - R&T 253
  Defined - R&T 18
Subsidiary Districts, Merged with Cities, Revenue Allocation - R&T 96.15
Subsidized Apartments,
  HUD §236 (See 236 Housing) - R&T 214(f), 402.9, 402.95, LTAs 76/076, 76/157, 77/10, 77/173, 79/037, 86/095
  HUD §515 (See 515 Housing) - R&T 214(f), 402.9, 402.95, LTAs 76/076, 76/157, 77/010, 77/173, 79/037, 86/095, 02/041
Subsidized Housing/Apartments, HUD Sections 236 & 515 - R&T 402.9, LTAs 76/076, 76/157, 77/10, 77/173, 79/37, 86/095, 02/041
Subsidy Payments,
  Low/Moderate Income, Exclusion from Income - R&T 402.9
  Non-consideration as Income - R&T 402.9
  Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Substances, Illegal,
  Assessment - R&T 129
  Exclusion from Business Inventory - R&T 129
Substantial Equivalent of New, defined - Rule 463 (b)(3), LTA 79/024
Substantially Damaged or Destroyed, Defined, Base Year Transfer - R&T 69.3
Subventions,
  Business Inventory Exemption, Prop Tax Relief - R&T 97.85
  Cigarette Tax, Reductions Due to Other Excess Tax - R&T 100.2(R)-3
  LCA,
    Appropriations - V2-Gov 16140
    Funds, use of - V2-Gov 16145
    Ineligibility - V2-Gov 16146
    Payment of - V2-Gov 16142, 16142.5, 16144
    Purpose of - V2-Gov 16141
    Qualified Acreage Reports - V2-Gov 16144, 16154
Special Supplemental,
  Cities - V2-Gov 16110-16113
  Redevelopment Agency - V2-Gov 16110-13
  Special Districts - V2-Gov 16110-16113
Subversion, Tax Statements, Returns, etc., Declaration of Non-subversion - R&T 32
Subzone, Whitewood, of Redwood Region, Timberland - R&T 434.5
Successor,
Change in Ownership Statement 150-Day Filing Requirement - R&T 480
Decedent's, Responsible for COS Penalty - R&T 482.1
Responsible for Failure to File CIO Statement Penalty - R&T 482.1

Successor Liability,
Notice of - V1-RR Car 11524
Timber Tax - V1-Timber 38561-38565

Suitable, Defined - V2-Gov 51282

Suits,
Collections from, to Enforce Timber Tax Payment - V1-Timber 38571
Court Challenge of Sale of Prop for Unsecured Tax - V2-R&T 2954-2956
For Impairment of Tax-Defaulted Property - V2-R&T 3441
For Taxes - R&T 31, V2-3002-3006
For Taxes, Unsecured Roll - V2-R&T 3002-3006
Pending, Effect on Timely Appeal Hearing - Rule 309(c)
Quiet Title Action, Trials - V2-R&T 3727
Recovery of Erroneous Timber Tax Refund, - V1-TYT 38622
Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax, US. Government - R&T 31
Timber Tax Payment, Writ of Attachment - V1-Timber 38513
to Enforce Payment of Pvt. Railroad Car Tax - V1-RR Car 11471
Without Claims, Railroad Car Tax Refunds - V1-RR Car 11572

Summary Judgment, Unsecured Taxes - V2-R&T 3101
Summons, Quiet Title Actions - V2-R&T 3957-3960

Sundays, Saturdays and Holidays, Filing Deadlines falling on - R&T 166, 441, 724, V2-R&T 3351

Sunset Date,
10 Appeal Board maximum (back to 5 max), January 1, 1999, - R&T 1621
Base Year Transfer, Extended Indefinitely - R&T 69.5
Inter-County Base Year Transfers, January 1, 1999 - R&T 69.5
Superintendent of Public Instruction, Revenue Needs, Value Determination - 100.1
Superior Court Refund Action, While on R&T 4837.5 Installment Plan - V2-R&T 5145.5

Supervisors, Board of (See Board of Supervisors; County Board),
Cancellation of Tax - V2-R&T 2610.5
Chairman as Member of Appraisal Commission - R&T 1716
Clerk to Transmit Hearing Officer Reports - R&T 1640, 1640.1
Documentary Transfer Tax Imposition - V1-DTTA 11911
Duties in Relation to Assessor - R&T 1251
Fixing of County/District Tax Rates - V2-R&T 2151
Levying Taxes - V2-R&T 2151
Low Base Year Value, Power to Exempt - CAC XIII-7
Provision of Assessor's Furniture/Equip - R&T 1251-6
Resolution Authorize Credit Cards as Payment of Taxes/Fees - V2-R&T 2511.1
Resolution, Pre-Payment of Prop Tax, Lot Line Adjustment - V2-R&T 2823, [Gov 66412]
Tax Rate Adoption and Levying - V2-Gov 29102

Supplemental Acts, to Revenue & Taxation Code, all Years - 2nd Pink Tab, Back of V-2

Supplemental Assessment,
Agricultural Fair Exhibit - R&T 75.22
Appeal, 12 months after Notice, if stipulation to Error in Judgment - R&T 75.31(c)(3)(B), 1605(b)
Appeal Period, 60 Days from date of mailing of Tax Bill or Postmark - 75.31(c), 1605
Appeal Period, 60 Days from date of Notice - 75.31(c), 1605
Appeal Right, Notice of - R&T 75.31(c), (d)
Bill Contents - R&T 75.51
Builder's Inventory Exclusion - R&T 75.12
Calamity - R&T 170(i)
Cancellation, Exemption Claim - R&T 75.12
Cancellation of Tax Bills Less than $50 - R&T 75.55, 155.20
Change in Ownership Billing Notice - R&T 75.30
Change in Ownership System - R&T 75-75.80
CIO System -R&T 75-75.80
Collection of Taxes - R&T 75.50-75.54
Computation by Auditor - R&T 75.41
Computation by Auditor - R&T 75.41
Date of Completion (See Date of Completion.) - Rule 463.5
Delinquency Penalties - R&T 75.52-.53
Disaster Relief, Enrollment of Reductions as - R&T 170(i)
Supplemental Assessment (Cont.)

Due Date - R&T 75.52
Due to Change in Ownership - R&T 75.11
Effective July 28, 1983 - R&T 75 (Footnotes)
Escapes, Proration - R&T 531.2(b)
Exclusion of Historical Property Assessed under 439 - R&T 52, 75.14
Exclusion of Property Valued outside Art XIII-A - R&T 52, 75.14
Exclusion of Williamson Act Property - R&T 52, 75.14
Exempt Property Sold to Ineligible Transferee – R&T 75.23
Exemption Form - R&T 75.21, 75.22
Exemption Claim Refunds & Cancellations - R&T 75.12
Exemption, Exclusive Non-Profit College Use – ALO 790.0078
Exemptions - R&T 75.20-75.22
Fixtures - R&T 75.15
Limitations - R&T 75.14
Manufactured Homes - R&T 75.5, 5812
Mobilehome Accessories with $5000 or Less Value - R&T 75.55, 155.20
Mobilehome Accessories, Cancellation of Tax Bills - R&T 75.55, 155.20
Museums Exempt from - R&T 202.2
New Construction System - R&T 75-75.80
No Statute of Limitations on - R&T 75.11
Not Classified as Escapes - R&T 75.13
Notice of - R&T 75.30-75.32
Notice of, Taxpayer's Right to Assessment Appeal - R&T 75.31(c)
Open-Space Land, Nonrenewal – ALO 790.0085
Possessor's Interest, Newly Created Excluded, Criteria - R&T 75.5
Proration Factors - R&T 75.41
Refunds - R&T 75.43
Refunds, Exemption Claims - R&T 75.12
Removals - R&T 75.10(b), Rule 463.5(c)(2)
Review, Informal, Right to - R&T 75.31
Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/060
Statute of Limitations,
  Effective After September 14, 1992 only - R&T 75.11 (d)
  General - R&T 75.11 (d) & (e), LTAs 93/003, 94/032
  Indefinite until COS filed - R&T 75.11, 532
  Tolled until COS filed - R&T 75.11, 532
Structures Defined - Rule 463.5(c)(9)
Tax Bill Contents - R&T 75.51
Tax Bill Mailing - R&T 75.51
Transmission to Auditor - R&T 75.40
Transmission to Tax Collector - R&T 75.50
Welfare Exemption (Extend Filing Period to 180 Days) – R&T 75.24
Supplemental Homeowners' Exemption (See Homeowners' Exemption)
Supplemental Roll (See Roll, Supplemental)
Supplemental Subventions,
  Redevelopment Agency - V2-Gov 16110-13
  Special, Cities - V2-Gov 16110-16113
Supplemental Tax Bill,
  Mailinig - R&T 75.51
  Mobilehome Accessories with $5000 or Less Value - R&T 75.55, 155.20
  Mobilehome Accessories with Tax Bill Less than $50 - R&T 75.55, 155.20
Supplemental Unsecured Property Tax Levies, Defined - R&T 37
Supplemental Unsecured Property Tax Revenue, Defined - R&T 97.1
Supplemental Unsecured Tax, Late Payment Interest - R&T 37
Supplies, Hospital - LTA 90/045
Supplies & Inventory (See Business Inventories, Inventories, Inventory, Illegal Goods)
Survey,
  Assessment Practices Sampling Survey (See BOE)
  Land, of, Upon Court Order - R&T 458, 459, 459.5
Surviving Unmarried Spouse of Deceased Veteran - R&T 205.5
Swimming Pool Solar Heaters, as New Construction - R&T 73
System,
  Assessment - V2-Gov 43000
  Foundation, Mobilehome - V2-H&S 18551, 18551.1
Tailing Facility, Mining Property, Separate Appraisal Unit – R&T 53.5
Tangible Personal Property - R&T 106, 110, 401.5, 601, Rule 123-4
Tanks, Liquid Petroleum Gas - Rule 153

Taxes,

4-Year Payment, if Escape Assessment Bill over $500 - V2-R&T 4837.5
4-Year Period for Payment Due to Corrections - V2-R&T 4837.5
$20 or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
30-Year Presumption of Payment - V2-Gov 43064

$500, Payment over 4 Years if Escape assessment Bill over $500 - V2-R&T 4837.5
1915 Bonds not Included, Tax-Default Redemption - V2-R&T 4186, 4218

Abbreviations in Ad for Sale of Property for - R&T 156

Ad Valorem, Levy by Counties and School Districts - R&T 93, 97.65
Allocation - R&T 95-100.11, 100.95
Allocation of, City of La Quinta - V2-STATS 1983 Ch. 53
Allocation, Local Govt Jurisdictional Change - R&T 99
Allocation, Schools - V2-ED 41203.1, 41023.3, 41204.4
Annual Average Property, Timberland - V2-Gov 27423
Apportionment - R&T 95-100.11, 100.95
Apportionment of, before and after 1978-79 - R&T 93
Apportionment Per R&T Code Prior to and After 1978-79 - R&T 93
Authority/Duties of Board of Supervisors to Levy - V2-Gov 29102

Bills – (See Tax Bills)

Bill for, Tax-Defaulted Property - V2-R&T 2612, 2612.5
Bonds, 1915, not Included, Tax-Default Redemption - V2-R&T 4186, 4218
Calamity Bill Installment Deferral, Secured Roll - R&T 194-195.1
Cancellation by Board of Supervisors - V2-R&T 2610.5

Cancellation of,

Property Deeded to Veterans' Welfare Board - V2-R&T 4986.4
Property not Existing on Lien Date - V2-R&T 4986
Quiet Title Suit against Tax Lien - V2-R&T 4990.3
State-Assessed Property - V2-R&T 5011-5014

Cancellation when Collection Cannot be Enforced - V2-R&T 4946
Certificate, Sale of, Tax-Defaulted Property - V2-R&T 3776, 4501 et seq.
City,

Effect as Judgment- V2-Gov 43062
Imposition for Local Purposes - CAC XIII-24
Lien on Property Assessed, as - V2-Gov 43001-3, 43062-3

Collected, Employee Evaluation not to be Based on - R&T 5907 ('93)
Collection May Not be Impeded by any Process - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Collection Procedures, Committee on - V2-Gov 30302
Collection/Levy Procedure, by State Controller - V2-Gov 30301

Collections, Report to Auditor every 12 months of Moneys collected - R&T 2616

Collection of - Yellow Tab Section of V2 (See also Tax Collection)

Computation of, by Auditor - V2-R&T 2152, 2152.5
Correctness of - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Credit Card use for Payment - V2-R&T 2511.1

Debt Service, Water District, Mobilehomes Exempt - V2-Water 20220

Default as of 12:01 July 1 - V2-R&T 3436

Defaulted, Deferral of, Installments - V2-R&T 4222.5
Deferral, of Installment, Calamity, Secured Roll - R&T 194-195.1
Defined - V2-R&T 107
Delinquency, Change in Ownership - Rule 462.140

Delinquent,

Civil Actions - V2-R&T 3007
General – (See Delinquent Taxes; Tax-Defaulted Property)
Los Angeles County Civil Unrest - R&T 171
Payment by Mail - V2-R&T 2512.5

Personal Property/Fixture on Board Roll, Collection of - R&T 760
Refunds Applied to - V2-R&T 2635.5
Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.

Seizure and Sale - V2-R&T 2963
Small Sums, Discharge of Accountability of Tax Collector - V2-R&T 2923

Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Unsecured, Vessel Certification Denied - V2-R&T 3205, [VEH 9880]

[VEH 9880]
Taxes (Cont.)

Delinquent Tax Bills - V2-R&T 2612, 2612.5
Determination of - V2-R&T 2151.2152.5
Discharge of Accountability, Tax Collector, Delinquent Tax, Small Sums - V2-R&T 2923
Distribution of - Yellow Tab Section of V2
Distribution of Delinquent Tax - V2-R&T 4658-4658.4

Distribution,
  Alternative Procedure - V2-R&T 4701-4717
  Delinquent Unsecured Roll - V2-R&T 4658, 4658.4
  Deposits in General Fund - V2-R&T 4651.2
  Proceeds from Tax-Default Sale, of - V2-R&T 4671-4, 4704
  Redemption's - V2-R&T 4656-4656.7
  Schools - V2-ED Code 41203.1, 41023.3, 41204.4
  Unsecured Roll - V2-R&T 4653-4653.8

Documentary Transfer - V1-DTTA 11901-11934 (See also Documentary Transfer Tax)

Documentary Transfer Tax Act – (See Documentary Transfer Tax)

Double Taxation, Prohibition of - R&T 102

Employee Evaluation not to be Based on - R&T 5907

Entry of, by Auditor - V2-R&T 2152

Erroneous Payment to State, by Local Govt - R&T 34

Erroneously Charged - V2-R&T 4986

Escape Assessment, 4-Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5

Escape Assessment, Payment over 4 Years if Bill over $500 - V2-R&T 4837.5

Estimates - See Gov Code, State Map Act, Art 8, Sec 66491 et seq. (not in PTLG)

Excess, Return of, by Local Govt - CAC XIII B-2

Excess Railroad Car, Return of - V1-RR Car 11514

Excess Revenues - R&T V2-2611.5

Exempt Property, Cancellation - V2-R&T 5081-5091

Exemption – (See Exemption)

Four Years, Payment over, if Escape Assessment Bill over $500 - V2-R&T 4837.5

General Reasons Auditor May Cancel - V2-R&T 4986

Held by BOE at Termination of Business - V1-Timber 38565

Imposition for Local Purposes - CAC XIII-24

In Default as of 12:01 July 1 - R&T 3436

In Lieu, Railroad Car Tax - V1-RR Car 11252

Income – (See Income Tax)

Income, Banks - V1-Corp 23181

Income, Imposition - CAC XIII-26

Increase in Amount Due to Roll Correction - V2-R&T 4836, 4836.5

Installment Deferral, Secured Roll - R&T 194-195.1, (See also Calamities, Disaster Relief)

Installment Payments - V2-R&T 4837.5

Installment Plan per R&T 4837.5, Superior Court Refund Action during - V2 R&T 5145.5

Interest on Late Payment, Supplemental Unsecured - R&T 37

Judgment, as - V2-R&T 2186

Judgments for, Timber Yield Tax – (See Timber Tax Judgments)

Legislative Vote Required to Increase State Revenue - CAC XIII A-3

Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4

Levy Limitations - CAC XIII A-1-6

Levy of - Yellow Tab Section of V2 (See also Tax Levy)

Levying by Board of Supervisors - V2-R&T 2151

Liabilities Out-of-State, Enforcement of - R&T 30

Liability of Public entity for, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5

Lien, as - V2-R&T 2187

Lien on Unsecured Roll, Secured PP at Sale of RP - V2-R&T 2189

Lien only against Condominium Unit Assessed - V2-R&T 2188.6

Local Govt, Annual Limit - CAC XIII B-1-11

Local Govt, Rates set by Legislature - CAC XIII-20

Lost, Reimbursement to Local Govt - CAC XIII-25

Maximum Ad Valorem - CAC XIII A-1

Mistakenly on Secured Roll - V2-R&T 4840

Nonpayment of Private Railroad Car Tax - V1-RRCar 11406, 11407

Notice of Cancellation to Last Assessee - V2-R&T 4946-47

Notice of Overpayment - V2-R&T 2635

Ocean Marine - CAC XIII-28

Overpayment & Refunds, Timber Yield Tax – (See Timber Tax Overpayment)
Taxes (Cont.)

- Overpayment, Timber, Credit or Refund - R&T 434.6
- Paid on Wrong Property, Credit to Intended Prop - V2-R&T 4911-4916
- Partial Payment - V2-R&T 2636, 2708, 4143
- Payment by Coin - V2-R&T 2502
- Payment by County Warrant - V2-R&T 2511
- Payment of,
  - Credit Card use - V2-R&T 2511.1
  - Deadlines Falling on Weekends & Holidays - R&T 166, 724, V2-R&T 2512
  - Mail, by - R&T 166, 724, V2-R&T 2512
  - Postmark date of Mail deemed as Date Received - V2-R&T 2512
  - Refunds - V2-R&T 5101, 5146, 5148
- Unsecured Roll – (See Roll, Unsecured)
- Payment on Wrong Property, Cancellation Voucher - V2-R&T 4912
- Payment over 4-Year Period, Due to Corrections - V2-R&T 4837.5
- Payment over 4-Year Period, Escape Assessment Bill over $500 - V2-R&T 4837.5
- Payment to Counties, State Forests - V2-PRC 4654
- Payment to Special Districts by Cities - V2-Gov 43073
- Payment under Protest Due to Lack of Notice - R&T 620
  - Personal Property, Lien - V2-R&T 2189, 2189.3
  - Personal Property on Secured Roll, 1/2 Due 1 Nov, Option - V2-R&T 2700-01
  - Personal Property on Secured Roll, all Due 1 November - V2-R&T 2605
  - Personal Property on Secured Roll, Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
- Place of Payment - V2-R&T 2613
- Pledge of Portion, by Redevelopment Agency - V2-H&S 33671
- Postponement of Payment, Aged Persons - CAC XIII-8.5, V2-R&T 2505, 2515, 2615.6 (See also Tax Postponement; Aged Persons)
- Pre-Payment of, Lot Line Adjustments - V2-R&T 2823, [Gov 66412]
- Presumed to have been Paid after 30 Years - V2-Gov 43064
- Property,
  - Annual Average, Timberland - V2-Gov 27423
  - Commission on Equity - [Senate Resolution #42, 1991]
  - Vote Requirement to Increase - CAC XIII A-3
- Proration, PERS Property - V2-Gov 7510, LTA 2014/032
- Railroad Car, Deposit of - V1-RR Car 11701
- Rate Errors, Notification by State Controller - V2-R&T 2325.1
- Rate of (See also Tax Rate),
  - Additional/Audits, by Controller - V2-R&T 2271, 2271.1, 2274
  - City - V2-R&T 2262, 2266.5, 2280.1, V2-Gov 43004.5
  - County - V2-R&T 2261-2261.2
  - Local Govt, set by Legislature - CAC XIII-20
  - Private Railroad Car Tax - V1-RR Car 11401, 11403
  - Set by 1 September, Board of Supervisors - V2-Gov 29100
  - Unsecured Roll - CAC XIII-12, V2-R&T 2237.5, 2905
  - Veterans' Exemption - Rule 464
- Rebate, Manufacturing Equipment - V2-R&T 5108
- Rebate of, by Redevelopment Agency - V2 R&T 5108
- Receipts for Payment - V2-R&T 2615
- Redevelopment Agencies, Definition - V2-H&S 33672
- Reduced, Property Leased by the University of California - R&T 202.2
- Reduction of, Property Leased to Libraries - R&T 202.2
- Reduction, Leased Land - R&T 202.2
- Refunds – (See Refunds)
- Refunds, $5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
- Refunds, Rate of Interest - V2-R&T 5150-5153
- Reimbursement to Local Govt – (See also Local Government)
- Remittance by Mail - V2-R&T 2512-2513
- Report to Auditor by Tax Collector every 12 months, Moneys collected - V2-R&T 2616
- Representatives – (See Tax Representatives)
- Reserve Fund, Timber - Rule 1026, (See also Timber Tax)
- Revenue Allocation – (See Local Government)
- Revenue District, Collected by County, Refund of - V2-R&T 5099
- Revenue Law Enactment - CAC XIII-33
- Sale of Property for - 4th Yellow Tab Section, V2 - V2-R&T 3351-3972, V2-Gov 43005
- Sale of Property for, Distribution of Proceeds Priorities - V2-R&T 2192.2
- Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.
Taxes (Cont.)

Sales – (See Tax Sales)
Santa Clara County Allocation - R&T 97.41
School District, Annual Levy of - CAC XIII-21
School District, Impoundment of Disputed - V2-Ed 14240
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Small Sums of Delinquent Tax, Unsecured Roll, Discharge of Accountability - V2-R&T 2923
Special City, Imposition of- CAC XIII A-4
Special, power to Impose - CAC XIII A-4
Special, Voter-Approved - V2-Gov 50075-50077
State Forests, Payment to Counties - V2-PRC 4654
Suit for, Unsecured Roll - V2-R&T 3002-3006
Supplemental Assessment, Collection of - R&T 75.50-75.54
Supplemental Roll, as Lien - R&T 75.54
Tax Bill Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Timber Yield – (See Timber Tax)
Timber, Deposit of - V1-Timber 38901, 38903
Timber, Distributed to Counties 30 November - V1-Timber 38905.1
Twenty Dollars or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Unclaimed, Refund of - V2-R&T 5102
Tax Administration Funding for Assessment Appeals Board - R&T 95.3
Tax Administration Grant Program - R &T 95.35
Tax Administration Program - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Agencies, Validation/Destruction of Records - 1st Pink Tab, Back of V2
Tax Apportionment - R&T 38
Tax Agencies, Validation/Destruction of Records - 1st Pink Tab, Back of V2
Tax Agency Bids, Tax-Defaulted Property - V2-R&T 3705
Tax Administration Program, Extended to 2001-2002 - R&T 95.31
Tax Base Reduction, Due to Exemptions, Report of - V2-STATS 1971 Ch. 1762
Tax Bill Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Timber Yield – (See Timber Tax)
Timber, Deposit of - V1-Timber 38901, 38903
Timber, Distributed to Counties 30 November - V1-Timber 38905.1
Twenty Dollars or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Unclaimed, Refund of - V2-R&T 5102
Tax Bill Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Timber Yield – (See Timber Tax)
Timber, Deposit of - V1-Timber 38901, 38903
Timber, Distributed to Counties 30 November - V1-Timber 38905.1
Twenty Dollars or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Tax Bills (Cont.)

Escape, Proration of - R&T 531.2(b)
Escape Assessment, Payment over 4 Years if Bill over $500 - V2-R&T 4837.5
Escape Assessments, 4 Year Installment Payment Plan Interest Charge - V2-R&T 4837.5
Four Years, Payment over, if Escape Assessment Bill over $500 - V2-R&T 4837.5
Information on - R&T 75.51, V2-R&T 2611, 2611.6
Informational Copy - V2-R&T 2610.6
Installment plan, 4 Year, for Escape Assessment Bills over $500 - V2-R&T 4837.5
Mailing of - V2-R&T 2610.5
Mailed on or before November 1 - V2-R&T 2610.5
Mailed to Incorrect Address - V2-R&T 2610.5
Mobilehome Accessories with Value of $5000 or Less - R&T 75.55, 155.20
Payment by Mail - R&T 166, 724, V2-R&T 2512
Payment by Mail, Deadlines Falling on Holidays/Weekends - R&T 166, 724, V2-R&T 2512
Payment over 4 Years, Escape Assessment Bill over $500 - V2 R&T 4837.5
Proration of Escaped Assessments - R&T 531.2(b)
Reductions in Base Year Value Resulting in Refund - V2-R&T 5069.8
Separate Assessment, State policy for - V2-R&T 2801
Separate Assessment Generally - V2-R&T 2188-2189.2, 2801-2827
Single, Pipeline Lands and Rights of Way, Combination into Single Assessment - 401.13
Supplemental, Content of - R&T 75.51
Supplemental, Mailing of - R&T 75.51
Unsecured Roll,

- Delinquent August 31 - V2-R&T 2922
- Due Date of Tax - V2-R&T 2901, 2922
- Entry of Payment by Tax Collector - V2-R&T 2913
- Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
- Mailing no later than 30 days prior to Delinquency - R&T- 2910.1
- Pro Rata Payment - V2-R&T 2927.7
- Record Judgment - V2-R&T 3103
- Satisfaction of Judgment - V2-R&T 3107
- Summary Judgment - V2-R&T 3101
- Tax Rate - V2-R&T 2905

Tax Certificate Sales,

- Orange County, - V2-R&T 3776, 4501 et seq.
- Tax-Defaulted Property - V2-R&T 3776, 4501 et seq.

Tax Changes (See also Roll Corrections),

- General - V2-R&T 4988, 4990
- Statute of Limitations - R&T 51.5, 531.2, 532, 866

Tax Clearance Certificate,

- Floating Homes - V2-R&T 2189.9
- Mobilehome - R&T 5832

Tax Collecting Procedure Committee - V2-Gov 30302

Tax Collection,

- Accounting for Moneys - V2-R&T 2616
- Agencies Other than County - R&T 162.5
- Agreements for Debt Collection Services - V1-Timber 38575
- Aircraft, Procedure - R&T 5392
- Alternative Procedure - V2-R&T 2851-2862
- Amount Does not Justify Collection - V2-R&T 2611.1-2611.4

Bill,

- Delinquent – (See Delinquency; Delinquent Taxes)
- Failure to Receive - V2-R&T 2610.5
- Information Copy - V2-R&T 2610.6
- Information Included on - V2-R&T 2611, 2611.6
- Installment Deferral, Secured Roll Calamity - R&T 194-195.1
- Mailing of - V2-R&T 2610.5
- Notice of Ineligibility, Homeowners' Exempt - V2-2615.5
- Tax assistance/Postponement Notices - V2-R&T 2615.6
- Tax-Defaulted Property - V2-R&T 2612, 2612.5

Business Termination,

- Certificate of Payment - V1-RR Car 11523
- Failure to Withhold - V1-RR Car 11522
- Notice, Successor Liability - V1-RR Car 11524
- Tax Withhold from Purchase - V1-RR Car 11521

Calamity, Bill Installment Deferral, Secured Roll - R&T 194-195.1
Tax Collection (Cont.)

Certificated Aircraft, Taxing Agencies - R&T 1155, 1156
Certificates of Delinquency, Recording - V2-R&T 2191.3
Charges for Prop Placed on Roll after Delivery - V2-2604
Charging Collector with Taxes - V2-R&T 2603
Collection Cost Recovery Fee from Delinquent Taxpayers – R&T 11534, 38577
Declaratory Relief from Illegal/Unconstitutional - V2-R&T 4808
Deeds - R&T 176
Deeds, Taxing Agency - R&T 175, 177
Default, Notice of Changes to Controller - V2-R&T 4803
Delinquency – (See Delinquency, Delinquent Taxes)
Delivery of Roll by Auditor to Collector - V2-R&T 2601
Discharge from Accountability for - V2-R&T 2611.1-2611.4
Discharge of Accountability, Small Sums of Unsecured Delinquent Tax - V2-R&T 2923
Dissolution of Corporation - [B&C 11533]
Document & Record Fee Collection - R&T 162
Documentary Transfer Tax - V1-DTTA 11931
Duty of - V2-R&T 2602
Employee Evaluation not to be Based on - R&T-5907
Facsimile Signature - R&T 168
Fixtures/Personal Property on Board Roll, Delinquent - R&T 760
Illegal/Unconstitutional Value Method - V2-R&T 4808
Injunctions - V2-R&T 4807
Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Installments - V2-R&T 2605-2607.1, 2700-2708
Instructions/Advice from State Controller - V2-Gov 30300
Legislative Power - CAC XIII-31, -32
May Not be Impeded by any Process - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Mobilehome - R&T 5830-5832
Mobilehome Tax Clearance Certificate Issuance - R&T 5832
Mobilehomes - R&T 5830-5832
Official Acts, Time Extension for - R&T 155.3
On Part of Assessment - V2-R&T 2801
Personal Property/Fixture Delinquent Tax on Board Roll - R&T 760
Postponed Property Tax - V2-R&T 3201-3204
Power of - CAC XIII-31, -32
Private Railroad Car Tax - V1-RR Car 11451-11496
Prop Releases Subject to Liens Caused by Escape, BOE - R&T 867
Racehorse Taxation - R&T 5761-5768, Rule 1045
Railroad Car,
  Certificate of Payment - V1-RR Car 11523
  General - V1-RR Car 11451-11496
  Insufficient Withholding from Sale - V1-RR Car 11522
  Notice of Sale - V1-RR Car 11512
  Notice of Successor Liability - V1-RR Car 11524
  Return of Excess Revenue - V1-RR Car 11514
  Sale of Property - V1-RR Car 11513
  Seizure of Property - V1-RR Car 11511
  Withholding from Purchase Price - V1-RR 11521
Redemption Account Reports under oath every 12 Months - V2-R&T 2616
Redemption Certificate Changes, Notice to Controller - V2-R&T 4803
Reports - R&T 157
Seizure/Sale,
  Notice of - V1-RR Car 11512
  Return of Excess Revenue - V1-RR Car 11514
  Sale of Property - V1-RR Car 11513
  Seizure of Property - V1-RR Car 11511
State Revenue Increase, Legislative Vote Needed - CAC XIII A-3
Suit for Taxes - R&T 31, V2-R&T 3002-3006
Supplemental Assessments - R&T 75.50-75.54
Taxing Agency Deeds - R&T 175, 177
Taxpayer Complaints against Assessor - R&T 1362
Timber Yield Tax - V1-Timber 38501-38563
Unsecured Roll – (See Payment of Tax & Roll, Unsecured & Taxes, Unsecured)
Ventura County - R&T 99.38
Verification of Property Tax - R&T 164
**Tax Collection (Cont.)**

Warrants,
- Collection of Fees - V1-RR Car 11503
- Issuance of - V1-RR Car 11501
- Payment of Fees - V1-RR Car 11502

Tax Collector,
- Access to Certain Assessor’s Records - R&T 408(d)
- Access to Social Security Number Information Held by Assessor - R&T 408(d)
- Accounting to Auditor every 12 months, Moneys collected - V2-R&T 2616
- Auditor to Deliver Roll To, 30 September - V2-R&T 2601
- Board of Supervisors Resolution, Approval of Tax Sale - V2-R&T 4839.2
- Cancellation of Penalties Due to Errors - V2-R&T 4985
- Certificates of Delinquency, Recording - V2-R&T 2191.3
- Charging with Taxes - R&T 2603
- Consolidated Tax Statements, Written Request prior to September 1 - V2-R&T 2611.7
- Consolidated Tax Statements, Cost Recovery - V2-R&T 2611.7
- Debt Collection Service Agreements - V1-Timber 38575
- Declaration of Default to Controller - V2-R&T 4803
- Deeds - R&T 176
- Deeds, Recordation of, Sale of Defaulted Property - V2-R&T 3804
- Default, Notice of Changes to Controller - V2-R&T 4803
- Delinquent Tax, Access to Certain Assessor's Records - R&T 408(d)
- Delivery of Unsecured Assessment Records - V2-R&T 2909.1
- Delivery of Unsecured Roll by Auditor - R&T 1651
- Discharge from Accountability for Collection - V2-R&T 2611.1-4
- Dissolution of Corporation - V1-B&C 11533
- Document & Record Fee Collection - R&T 162
- Duty of - V2-R&T 2602
- Entry of Payment of Unsecured Roll Tax by - V2-R&T 2913
- Equalized Unsecured Roll Corrections from Auditor. - R&T 1651
- Extension of Official Acts by Controller - R&T 155.3, 155
- Facsimile Signature - R&T 168
- Injunctions - V2-R&T 4807
- Instructions/Advice, from State Controller - V2-Gov 30300
- Mail County Tax Bills on or before 1 November - V2-R&T 2610.5
- May Recommend Cancellation of Tax to Board - V2-R&T 2610.5
- Notice to DMV to Withhold Vessel Cert. - V2-3205, [VEH 9880]
- Notified by Assessor if §619 Notice Provided - R&T 1603
- Prop Release Subject to Lien Caused by Escape, BOE - R&T 867
- Publish List of Tax Due/Delinquent Dates, November 1 - V2-R&T 2609
- Racehorse Taxation - Rule 1045
- Recordation of Deed, Sale of Defaulted Property - V2-R&T 3804
- Recordation of Deed, Controller to be Given a Conformed Copy - V2-R&T 3804
- Redemption Certificate Changes, Notice to Controller - V2-4803
- Redemption Payment Applied to Wrong Prop - V2-R&T 4920-25
- Reminder Notice of Impending Default - V2-R&T 3351, 3371
- Report to Auditor every 12 months, Moneys collected - V2-R&T 2616
- Report to Auditor of Cancellations - V2-R&T 4985.1
- Roll Extension, Extension Official Acts by Controller - R&T 155.3, 155
- Separate Assessment Requests, time period to file – R&T 2821
- Tax Sale, Board of Sups Resolution Approving of - V2-R&T 4839.2
- Transfer of Duties from Auditor - V2-R&T 4985.1
- Unsecured methods to collect Secured State-Assessed Personal Property Tax - R&T 760, 867
- Unsecured Roll, Entry of Payment of Tax by - V2-R&T 2913

Tax Credit, Certificated Aircraft - V2-R&T 5096.3
Tax Credit Allocated by CA Tax Credit Committee for Low-Income Housing Not Income - R&T 402.95
Tax Deed Sale – (See Tax-Defaulted Property, Sale)
Tax Deeds, City - V2-Gov 43004
Tax Default,
As of 12:01 July 1 - V2-R&T 3436
Erroneous Re-Declaration of - V2-R&T 4839.1

Tax-Defaulted Property,
Acts Which Impair Value of - V2-R&T 3441
Affidavit of Default, Publication - V2-R&T 3371-3375
Appraisal Fee, Welfare Exempt Property - R&T 3698.5
Approval of Sale, by Board of Supervisors - V2-R&T 4839.2
Assessment - R&T 614
Assessor's Records, Entry on - V2-R&T 3443, 3443.5
Auction price min as taxes & costs due - V2-R&T 3698.5
Bill for Taxes - V2-R&T 2612, 2612.5
Board of Supervisors Approval of Sale - V2-R&T 4839.2
Certificate, Tax, Sale of - R&T 3776, 4501 et seq,
Certificate, Tax, Orange Co - R&T 3776, 4501 et seq,
Change in Ownership - Rule 462.140
Collection of Bills - V2-R&T 2612, 2612.5
Combination of Contiguous Property - V2-R&T 3692
Contiguous Unusable Parcel, Combination - V2-R&T 3692
Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Credit for Installment Plans - V2-R&T 4336-7
Declaration of Default,
Cancellation - V2-R&T 3444
General - V2-R&T 3436
Void - V2-R&T 3444
Deed to Purchaser - V2-R&T 3804-3806
Deed to State, etc.
Assessments - R&T 568
Contents - V2-R&T 3793-3795
Contesting Validity - V2-R&T 3804-06
Controller OK - V2-R&T 3795
Definitions - V2-R&T 3771-3772.5
Effective Date - V2-R&T 3802
Escape Assessment - R&T 531.7
Invalidity - V2-R&T 3809, 3810
Irregularities - V2-R&T 3809-10
Joint Purchases - V2-R&T 3792
Nonprofit Org - V2-R&T 3791.4, 3795.5
Notice of Agreement - V2-R&T 3796-3801
Option to Buy - V2-R&T 3794
Payments - V2-R&T 3791.5, 3808
Price at Purchase - V2-R&T 3775
Purchase - V2-R&T 3791.3
Deeds, Parity of - V2-R&T 3713
Default on Redemption Payment - V2-R&T 4222
Deferral of Defaulted Taxes, Installments - V2-R&T 4222.5
Defined - R&T 126
Delinquent List Publication - V2-R&T 3371-3385
Delinquent Taxes, Bill - V2-R&T 2612, 2612.5
Distribution of Sale Proceeds - V2-R&T 4671-76, 4704
Entry on Assessor's Records - V2-R&T 3443, 3443.5
Entry on Roll - V2-R&T 3439, 3442
Erroneous Computations - V2-R&T 4114
Erroneous Declaration of - V2-R&T 4991
Erroneous Redeclaration of Default - V2-R&T 4839.1
Errors - V2-R&T 3438
Estimate of Redemption Amount - V2-R&T 4105.1
Filing of Delinquent List - V2-R&T 4104.3
Impairing Value, Prohibition of - V2-R&T 3441
Impairment or Waste as Misdemeanor - V2-R&T 3441
In Default as of 12:01 July 1 - V2-R&T 3436
Index Record(s) - V2-R&T 4110
Installment Payment as Credit to Lien - V2-R&T 4142
Installment Plan per R&T 4837.5, Superior Court Refund Actions during - V2-R&T 5145.5
Land List, Sale for Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Liens, Satisfaction/Removal - V2-R&T 4131-4159
Tax-Defaulted Property (Cont.)

List/Affidavit of Default Pub by Sep 8 - V2-R&T 3371-2
Minimum Sale Price, Welfare Exempt Property - V2-R&T 3698.5
Negotiable Paper - V2-R&T 3451-3456
Notation of Redemption - V2-R&T 4109
Notice of Impending Default - V2-R&T 3351-3353, 3371
Notice of Power & Intent to Sell - V2-R&T 3361-66
Notice of Power to Sell - V2-R&T 4839
Notice to Sell - V2-R&T 3362, 3365, 3704.7
Oil & Gas Mineral Rights - V2-R&T 3692
Omission from Publication, if Redeemed - V2-R&T 3371-2
Parcels not Combined - R&T 455
Parity of Deeds - V2-R&T 3713
Payment Prior to Declaration of Default - V2-R&T 3437
Payments on Wrong Property - V2-R&T 4920-4925
Penalties - V2-R&T 4103
Postponement, Notice of to be put on Roll - V2-R&T 2515
Property not on Roll - V2-R&T 4104
Publish List of, 8 September - V2-R&T 3371
Purchase/Rehab by Nonprofit Org - V2-R&T 3695.5, 3791.4
Quiet Title Actions - V2-R&T 4113 (See also Quiet Title Action)
Receipts - V2-R&T 4106
Redemption (See also Redemption),
Entry on Roll - R&T 568, V2-R&T 3813
Property not on Roll - R&T 657
Report to Controller by Collector - V2-R&T 3811
Rights - V2-R&T 3803
Rights of Taxing Agencies - V2-R&T 3773
Roll, Entry on - R&T 568, V2-R&T 3813
Sales Between Tax Agencies - V2-R&T 3841
State's Rights - V2-R&T 3774
Redemption Installment Payments – (See Redemption)
Redemption Payments, Generally – (See Redemption)
Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Removal/Destruction, Etc, Prohibited - V2-R&T 3441
Right to Redeem - V2-R&T 4101
Roll, Entry on - V2-R&T 3439, 3442
Sale,
4 years, within, by Tax Collector - V2-R&T 3692
6-year intervals, within, if no acceptable bids - V2-R&T 3692
Acceptable bids lacking, Sale at 6 Year intervals - V2-R&T 3692
Approval by Board of Supervisors - V2-R&T 3694, 3699
Assessor to Describe Property - V2-R&T 3691.3
Auctions, Public - V2-R&T 3693, 3706
At Intervals of no more than 6 years - V2 R&T 3692
Bid Minimum as Taxes & Costs Due - V2-R&T 3698.5
Bids, by Taxing Agency - V2-R&T 3705
Bids, Sealed - V2-R&T 3692
Cash or Credit Sale - V2-R&T 3693.1
Combination with Contiguous Property - V2-R&T 3692
Conditions - V2-R&T 3692.2
Consent of Their Tax Agency - V2-R&T 3695, 3695.3
Contiguous Unusable Parcel, Combination - V2-R&T 3692
Controller Authorization - V2-R&T 3694, 3700
Controller Notification - V2-R&T 3691-3691.5
Deed to Purchaser - V2-R&T 3708-3712
Definitions - V2-R&T 3692.1
Deposit of Proceeds - V2-R&T 3718
Electronic Public Auction - V2-R&T 3692.2
Fair Market Value - V2-R&T 3698.5
For Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
General - V2-R&T 3706
Medium of Payment - V2-R&T 3693, 3693.1
Minimum Price - V2-R&T 3698.5, 3706
Minimum Price, Welfare Exempt Property - R&T-3698.5
New Tax Deed after Nonpayment - V2-R&T 3728.1
Tax-Defaulted Property, Sale (Cont.)

Nonpayment, New Tax Deed - V2-R&T 3728.1
Nonprofit Organization as Buyer - V2-R&T 3695.5
Notice of Intended Sale - V2-R&T 3702-3704.7
Notice of Power/Intent to Sell - V2-R&T 3361-66
Notice to Parties of Interest - V2-R&T 3701
Notification of Board of Supervisors, Collector - V2-R&T 3698
Objections by Other Tax Agencies - V2-R&T 3695-95.4
Operation of Law, by - V2-R&T 3436-3448
Parcels not Usable - V2-R&T 3692
Payment Method - V2-R&T 3693
Payment of Tax by former Owner - V2-R&T 3728
Payment, Medium of - V2-R&T 3693, 3693.1
Portion of Property - V2-R&T 3691
Postponement of - V2-R&T 3706.1
Power to Sell - V2-R&T 3691
Price, Minimum - V2-R&T 3698.5, 3706
Price Minimum, Welfare Exempt Property - V2-R&T 3698.5
Price min as taxes & costs due - V2-R&T 3698.5
Private Party, after Sale to State – (See Redemption, Sale)
Private Party, Effect on Lien - V2-R&T 3695, 3695.3
Property Description by Assessor - V2-R&T 3691.3
Property Needed for Public use - V2-R&T 3695.4
Public Auctions - V2-R&T 3693, 3706
Quiet Title Actions - V2-R&T 3727
Redemption - V2-R&T 3707, 3728, 4112
Refund of Purchase Price - V2-R&T 3729, 3731
Report of, to Treasurer - V2-R&T 3718
Report to Assessor - V2-R&T 3716
Report to Other Tax Agencies - V2-R&T 3720
Request for Auction, Low-Income Housing - V2-R&T 3692.2
Rescinding Sale - V2-R&T 3731, 3731.1
Sealed Bids - V2-R&T 3692
Share Claim, Other Tax Agencies - V2-R&T 3721-24
Statute of Limitations, Validity - V2-3725-26
Tax Agency Bids - V2-R&T 3705
Tax Certificate - V2-R&T 3776, 4501 et seq.
Tax Certificate, Orange Co - V2-R&T 3776, 4501 et seq.
Tax Collector must Record Deed - V2-R&T 3804
Tax Collector to give Controller a Deed Copy - V2-R&T 3804.2
Taxes Due plus Penalties, Interest & Cost as Min Bid - V2 R&T 3698.5
Time for - V2-R&T 3692
To Non-Profit Organization - V2-R&T 3795.5
To Private Party after Sale to State – (See Redemption, Sale)
To Private Party, Effect on Lien - V2-R&T 3695, 3695.3
Usable Parcels - V2-R&T 3692
Validity Statute of Limitations - V2-R&T 3725, 3726
Voiding Tax Deeds - V2-R&T 3728, 3729
Warrants for Collection - V2-Gov 3201-3204
Warrants for Collection/Enforcement - V2-R&T 3201-3204
Within Two Years - V2-R&T 3692
Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.
Sale of Tax Certificates, Orange Co - V2-R&T 3776, 4501 et seq.
Satisfaction/Removal of Lien - V2-R&T 4131
Separate Redemption of Parcels - V2-R&T 4225
Separate Valuations - V2-R&T 4151-4159
Statement re: Amount/Prop in Default - V2-R&T 3440, 3446-48
Suits Due to Impairment - V2-R&T 3441
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax Certificate Sales - V2-R&T 3776, 4501 et seq.
Tax Certificate Sales Orange Co - V2-R&T 3776, 4501 et seq.
Taxes Do not Include 1915 Bonds - V2-R&T 4186, 4218
Title Actions – (See Quiet Title Actions)
Usable Parcel, Combination of Contiguous Property - V2-R&T 3692
Void Declaration of Default - V2-R&T 3444
Welfare Exempt, Appraisal Fee - V2-R&T 3698.5
Tax-Defaulted Property (Cont.)
Welfare Exempt, Minimum Sale Price - V2-R&T 3698.5
Waste, Prohibition of - V2-R&T 3411
Tax-Defaulted Sale, Distribution of Proceeds - V2-R&T 4671-4674, 4704
Tax Deferral, Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-196.99
Tax Delinquent, Foreclosure – ALO 340.0005
Tax Delinquency, Change in ownership - Rule 462.140
Tax Delinquent Vessel, DMV Withheld Registration Renewal - V2-R&T 3205 et seq.
Tax Equity Allocation (TEA), Los Angeles County R&T 97.36
Tax Evasion, of Personal Prop Tax, Concealment or Removal - R&T 502, 503
Tax Exempt Property (See also Exemption),
Possessory Interest Tax not a Lien - V2-R&T 2190
Report of Lease/Other Uses within 60 Days - R&T 480.5
Tax Fund, Transportation, Appropriations - V1-VEH 11002
Tax Increment, Annual Allocation by Auditor - R&T 98
Tax Increment Revenues, not Proceeds of Tax - V2-H&S 33328.4
Tax Installment Deferral, Secured Roll - R&T 194-195.1, (See also Calamities, Disaster Relief)
Tax Installments, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax Jurisdiction, Certificated Aircraft - R&T 1155-1156
Tax Levying:
Authority/Duties of Board of Supervisors - V2-Gov 29102
Determination of Tax - V2-R&T 2151-2152.5
Double Taxation, Prohibition of - R&T 102
Limitations of - CAC XIII A
Special Taxes - CAC XIII A-4
Verification of Property Taxes - R&T 164
Tax Liability,
Public entity for, of, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
U.S. Government, Enforcement of - R&T 30
Tax Liens (See also Lien),
16th or 36th Section, on, Cancellation - V2-R&T 5071-5073
Priority of - V2-R&T 2191.4, 2192.1
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Tax Loss Reserve Fund, County - V2-R&T 4703
Tax Loss Reserve Fund Program - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Payment
Certificate of Eligibility - V2-R&T 2505
Impound Accounts – V2 R&T 2514
Replicated Payment – V2 R&T 2514
Tax Payments to Counties, State Forests - V2-PRC 4654
Tax Postponement,
10 February is Last Day to File for - R&T 20630.5
Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Delinquencies - V2-Gov 16190-16192
Disabled Citizens Postponement Program (See State Controller's website) – R&T 20581 - 20623
Due Date - V2-Gov 16190-16192
Election to Postpone Taxes - V2-Gov 16192
Enforcement & Foreclosures - V2-Gov 16200-16202
Filing Period – R&T 20630.5
Foreclosure of Lien - V2-Gov 16187
Interest - V2-Gov 16183
Lien,
Assessment Roll Notation - V2-R&T 2515
Controller Action to Protect State - V2-Gov 16200
Foreclosure, of - V2-Gov 16187
General Provisions - V2-Gov 16182
Reduction of Obligation - V2-Gov 16184
Release & Removal of - V2-Gov 16186
State Controllers' Records - V2-Gov 16181
Notice entered on Roll by Tax Collector or Assessor - V2-R&T 25152515
Records Kept by State Controller - V2-Gov 16181
Release/Removal of Lien - V2-Gov 16186
Sale of Residential Dwelling - V2-Gov 16210-16211.5
Senior Citizens Postponement Program (See State Controller's website) – R&T 20581 - 20623
Tax Bill Notice - V2-R&T 2615.6
Tax Collector or assessor must enter on roll - V2-R&T 25152515
Tax Proration, PERS Property - V2-Gov 7510, LTA 2014/032

Tax Rate,

Ad Valorem Property Taxes - CAC XIII A-1, R&T 93, 97.65
Additional,

Audits - V2-R&T 2271
Ballot Propositions - V2-R&T 2280.01
City Share to Special Districts - V2-R&T 2280.1
Continuation - V2-R&T 2271.1, 2271.15
Contractual Obligations - V2-R&T 2273-2273.2
Cost Mandates by Federal Government/Courts/Initiatives - V2-2271
Disasters - V2-R&T 2274
Elections re: Limits - V2-R&T 2277, 2285-2289
Emergencies - V2-R&T 2274, 2275
Errors in Rate Determination - V2-R&T 2276, 2325.1
Hearings - V2-R&T 2274
Interest/Redemption Cost, Debts - V2-2270, 2279.1
Leases - V2-R&T 2273-2273.2
M.U.D. Short Term Borrowing - V2-R&T 2272
Municipal Utility District Short Term Borrowing - V2-2272
Pension/Retirement Plan Payments - V2-R&T 2270
Short Term Borrowing, M.U.D. - V2-R&T 2272
Special Fund Payments - V2-R&T 2270
Street Improvements - V2-R&T 2272
Street Lighting - V2-R&T 2280

Adjustments by Legislature - CAC XIII-12
Adoption by Board of Supervisors - V2-Gov 29102
Adoption by Resolution - V2-Gov 29106
Adoption/Levying by Board of Supervisors - V2-Gov 29102
Aircraft - V2-R&T 5391
Application after Deduction of Exemptions - Rule 464
Areas - See Tax Rate Areas
Banks - V1-B&C 23181
Board of Supervisors to set by 1 September - V2-Gov 29100
Calculation - V2-Gov 29103, 29104
Certification for Timber Tax - V1-Timber 38203
Changes, Insurance Company - CAC XIII-28
Computation for Timber Tax - V1-Timber 38202
Computed after Veterans’ Exemption - Rule 464
Controller, Report of Rates to - V2-R&T 2325-2326
County/District, Fixing by Board of Supervisors - V2-R&T 2151
Current, Defined - R&T 75.4
Decreases - V2-R&T 2261.2
Defined - R&T 135
Designation of Rate - V2-Gov 29100
Elections re: Limits - V2-R&T 2285-2289
Errors in Establishing - V2-R&T 2235.1, 2276
Exclusions in Determination - V2-R&T 2260
Functional Consolidations - V2-R&T 2305-2309
Governmental Reorganizations - V2-R&T 2295-2299
Improvements - CAC XIII-12
Income Taxes - V1-PIT 19269
Insurance Companies - CAC XIII-28
Jurisdictional Change, Reductions - R&T 100
Limits - CAC XIII A-1-6, V2-R&T 2285-2289, V2-Gov 29101
Local Government, set by Legislature - CAC XIII-20
Maximum,

Agency formed to Run County Service Area - V2-R&T 2262.2
Alternate Procedure to set - V2-R&T 2266-2266.5
Cities - V2-R&T 2262, 2266.5, V2-STATS 1974, Ch 507
Comparison of Rates W/Different Assessment Ratio - V2-2260.5
Counties - V2-R&T 2261-2261.2
County Service Areas - V2-R&T 2262.2
Decreases - V2-R&T 2261.2
Determination of - V2-R&T 2260, 2267
Districts Taking over County Service Area - V2-R&T 2262.2
Elections re: Limits - V2-R&T 2285-2289

201
Tax Rate, Maximum (Cont.)

- Elections to Establish - V2-R&T 2265
- Errors or, Exclusions in Determining - V2-R&T 2260
- Fire Protection Services - V2-R&T 2261.1
- General - CAC XIII A-1
- Harbor Districts - V2-R&T 2263.4
- Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Minimum, Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Penalty Assessment - R&T 506
- Pipeline Rights of Way - R&T 100.01, 401.8
- Possessory Interest - CAC XIII-12
- Private Railroad Car Tax - V1-RR Car 11401, 11403
- Property not Sufficiently Secured - V2-Gov 29107
- Property Tax Rate Definition - Rule 460
- Property Tax Relief - V2-Gov 16101.5
- Rate Reporting to State Controller - V2-R&T 2325-2326
- Reductions Due to Jurisdictional Changes - R&T 100
- Revision Due to Excess Revenues - CAC XIII B-2
- Set by Board of Supervisors by 1 September - V2-Gov 29100
- State Revenue Increase, Legislative Vote Requirement - CAC XIII A-3
- Statement to Controller - V2-Gov 29109
- Timber Tax,
  - Adjustment of - V1-Timber 38202
  - Certification of - V1-Timber 38203
  - Harvesting of Timber - V1-Timber 38115
- Transfer of Programs Between Local Agencies - V2-R&T 2305-2309
- Unsecured Property - CAC XIII-12
- Unsecured Roll - V2-R&T 2905
- Veterans' Exemption - Rule 464

Tax Rate Areas,
- Combination of Parcels within Multiple Revenue Districts - R&T 606
- General - R&T 95, V2-Gov 27423, 51104
- Land in Multiple - R&T 606
- Maps & Boundary Changes, Filing Deadline - V2-Gov 54902
- Pipeline Rights of Way - R&T 401.8
- School Facilities Improvement District to Provide BOE with TRA Data - [Ed 15301]

Tax Rebate,
- Economic Revitalization Manufacturing Equipment - V2-R&T 5108
- Redevelopment Agency - V2-R&T 5108

Tax Records (See also Assessor's Records; Records; Confidentiality),
- State Income, Inspection by Assessor - R&T 405 fn. (extent of Assessor's rights), Lyon's v. Estes; [B&C 26453c]
- State Income Tax, Access to – (See State Income Tax)

Tax Recoupment Fees, Timber Preserve Fund- V2-Gov 51142

Tax Reduction, Property Leased to Libraries - R&T 202.2

Tax Refund (See Refunds)

Tax Relief - Green Tab Section of V2
- Tax Relief, Mobilehome - R&T 172, 172.1

Tax Representatives,
- Appeal/BOX Filing, Mail Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
- Mail Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
- Uniform Standard of Appraisal Practice, Appeals - R&T 80.1; V2-B&P 11319
- Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319

Tax Returns, Access to - see Income Tax, or State Income Tax

Tax Revenue District Formation/Revenue Allocation -R&T 99
- Tax Roll - See Roll, Secured Roll, Unsecured Roll
- Tax Sales - 4th Yellow Tab Section, V2 - V2-R&T 3351-3972
- Tax Sales, Distribution of Proceeds from Tax Sale, Priorities - V2-R&T 2192.2
- Tax Segregation - R&T V2-2188.4, 2821-2827
- Tax Statements, Declaration of Non-subversion - R&T 32
- Tax Suits, US. Government - R&T 31
- Tax Transfer, Racehorse Taxation - V2-R&T 5783
- Taxability, Notice of, Possessory Interest - R&T 107.6
- Taxable Assessed Value, Defined - R&T 95
- Taxable Income, Unrelated Business, Welfare Exemption - R&T 214.05
- Taxable Possessory Interest, Defined - Rule 21

202
Taxable Property,
  Assessment of - R&T 405
  General - CAC XIII-1, R&T 201
Taxable Publicly Owned Land - See Section 11
Taxable Value,
  Defined - R&T 75.9, Rule 301, 460, 5804
  Mobilehome, Defined - R&T 5804
  Rail corridors - CAC XIII-11 fn
Taxation (See also Tax),
  Banks & Corporations - CAC XIII-27, V1-B&C 23181-23183
  City or Municipality, by - V2-Gov 43000-43101
  Corporation Income - CAC XIII-26
  Corporations and Banks - CAC XIII-27 (See also Banks & Corporation)
  Deeds, Exempted - R&T 212
  Double, Prohibition of - R&T 102
  Federal Government Repossessions/Foreclosures, of - LTAs 76/12, 78/3; See Federal Housing Act of 1949; USC 1413(c); Housing & Commercial Development Act of 1977;
  Insurance Companies - CAC XIII-28
  Land - CAC XIII-3
  Legislature, by, of Prop Affected by State Boundary Change - CAC XIII-23
  Local Government Land - CAC XIII-11, (See also Section 11)
  Municipal/City - See Cities & Municipal Tax Green Tab Sec Vol 2
  Possessory Interest - V2-R&T 2190
  Power of, Legislative - CAC XIII-2
  Property May not be Delegated by Legislature - CAC XI-11
  Property Affected by State Boundary Change - CAC XIII-23
  Property, Alternative Method for Cities - V2-Gov 43090-43101
  Racehorse - R&T 93, 469, 5721, 5722, 5781, Rule 1045, (See also Racehorses)
  Rates of, County - V2-R&T 2261-2261.2
Taxi, Air - R&T 1154, Rule 202
Taxing Agency,
  Actions they May Require of the Recorder - R&T 162.5
  Defined - R&T 121, V2-R&T 3772
  Right to Tax Certificated Aircraft - R&T 1156
Taxing Agency Deeds, Presumption of Validity - R&T 175, 177
Taxpayer,
  Burden of Proof at Appeal Hearings - See Burden of Proof
  Complaint by , about Property Escaping Taxation - R&T 1362
  Complaints against Assessor for Failure to Assess - R&T 1362
  Definition of, for Timber Tax Hearings - V1-HPR 5070
  Definition of, for Timber Tax Hearings - V1-HPR 5070
  Information Supporting Enrolled Assessment, Request for - R&T 408(c)(2)
  Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
  Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
  Right to Informal Review of Assessment - R&T 75.51(g), V2-R&T 2611.6
  Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Taxpayer Identification Number, Parent/Child Transfer, Foreign National - R&T 63.1
Taxpayers' Bill of Rights,
  Advocate Defined - V1-R&T 5903, 5904
  General - V1-R&T 5900-5911
  Morgan, 1993, V1 Yellow Tab Section, Part 14 - R&T 5903, 5904
  Property Taxpayers' Advocate Responsibilities/Duties - R&T 5903-5908
  Report to Board, Annual - R&T 5910
  Right to Assessment Review -V2-R&T 2611.6
  Legislative Intent (Morgan '93) - R&T 5911
Taxpayers' Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
Taxpayers' Right to Informal Review of Assessment - R&T 75.51(g), V2-R&T 2611.6
TEA Formula - R&T 98 - 98.1
Technological Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Telegraph Corporations, Assessment of - CAC XIII-19
Telephone Company Property, Assessment- CAC XIII-19
Telephone Corporation, does not include One Way Paging Services - R&T 325.3, [PUC 234]
Television,
  Cable, Possessory Interest - R&T 107.7
  Educational TV Station, Defined - R&T 225.5

203
Television Programming, Educational,
Exempt - R&T 215.5
Nonprofit Corporation - R&T 215.5
Temporary Appraiser Certificate, Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5
Temporary Certification,
  Appraiser - R&T 673, Rule 282
  Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5,
Temporary or Transitory Use, PIs, $50,000 Low Value Ordinance - R&T 155.20
Tenancy-In-Common,
  Assessment – ALO 220.0703
  Changes in Ownership - R&T 61, Rule 462.020
  Changes in Ownership, Exclusion - Rule 462.020(b)
  Creation, Transfer, Termination as CIO - R&T 61, Rule 462.020
Tenant-Constructed Improvements, - Auerbach v. AAB, Phelps v. Orange County AAB No. 1, ALO 220.0361
Tenant-Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5,
Temporary or Transitory Use, PIs, $50,000 Low Value Ordinance - R&T 155.20
Term, Defined - R&T 11
Term,
  Office, of, Appeals Board Members - R&T 1623
  Possession, of, Possessor Interest - R&T 107, 107.1, 107.4, Rule 21, 22, 23, 24
  Possession, of, Possessor Interest, Renewal/Sublease/Assignment not CIO - R&T 61, 62
  Zoning, of, Timberland - V2-Gov 51114
Term of Possession, Possessor Interest,
  Renewal/Sublease/Assignment not CIO - R&T 61, 62
  PERS Property - V2-Gov 7510, LTA 2014/032
Termination, of Business (See also Business Termination),
  Disposition of Security by BOE - V1-Timber 38565
  Liability Notice - V1-Timber 38561-38565
Termination, of LCA Contracts, Notice of - V2-Gov 51207
The Roll Being Prepared, Defined - R&T 75.3
Theater,
  $50,000, Low-Valued Possessor Interest Exemption - R&T 155.20
  Possessor Interest $50,000 Low Value Ordinance - R&T 155.20
Theatrical Schools and Institutes, County - V2-PRC 5140-41.1
Timber (See also Timber Tax for comprehensive listing),
  Damaged - Rule 1023
  Definition of - V1-Timber 38103
  General - V1-Timber 38101-38908; V2-Gov 51100-51104; Timber Yield Tax, Blue Tab Section of V1
  Grading Criteria/Procedures - R&T 434
  Grading Rules - R&T 434.1
  Parcels Assessed for, List of - V2-Gov 51110
  Similar Locations, at, Defined - Rule 1023
  Standard Unit of Measurement - Rule 1022
  Timberland, and, Grading Instructions & Rules - R&T 434
  Value Areas - V1-Timber 38204, Rule 1020
Timber Advisory Board,
  Appointments by BOE - R&T 431, 434.2
  Damaged Timber, BOE to Consult - Timber 38204
  Membership - R&T 431
Timber Advisory Committee,
  Appointment of - R&T 434.2
  Defined - R&T 431
  Membership, etc. - R&T 431
Timber at Similar Locations, Defined - Rule 1023
Timber Grading Instructions & Rules - R&T 434, Rule 1021
Timber Harvest,
  Low Value – V1-Timber 38116
  Tax Rate - V1-Timber 38115
Timber Operations - V2-Gov 51115.1, 51115.5
Timber Owner, Defined - V1-Timber 38104
Timber Owner Records - V1-Timber 38703, 38704
Timber Preserve Fund, Tax Recoupment Fees - V2-Gov 51142
Timber Recoupment Fees, Timber Preserve Fund - V2-Gov 51142
Timber Tax,
  10% & 25% Penalties - Timber 38414, 38415
  Accounting Procedures - V1-TYT 38905.1
Timber Tax (Cont.)

Administration by BOE - V1-TYT 38701
Advisory Board, Damaged Timber, BOE to Consult - V1-TYT 38204
Advisory Committee Appointment/Membership - R&T 431, 434.2
Allocation of Timber Tax Fund by State Controller - V1-TYT 38905.1
Allocations from State Timber Tax Fund - V1-TYT 38905.1
Appraisal Unit - Rule 41, 53
Board Foot Definition - Rule 1022
Board Foot Log Rule, Defined - Rule 1022
Business Termination Notice - V1-TYT 38561-38565
Certificate of Delinquency - V1-TYT Tax 38514
Certificate re: Payment of Tax, BOE - V1-TYT 38561-63
Collection,
Notice to Creditors, Delinquency - V1-TYT 38502
Security for Tax - V1-TYT 38501
Withholding from Sale Price - V1-TYT 38561-62
Collection from Suits to Enforce Payment - V1-TYT 38571
Collection of - V1-TYT 38501-38563
Compromise, Offers in – V1-TYT 38800
Confidentiality, Paid Return Preparer - V1-TYT 38707
Controller Distributes Revenue to Counties November 30 - R&T 38905.1
Controller's semiannual Transmittal of Balance to Co. Treasurer - V1-TYT 38905.1
County Treasurer, Controller's semiannual Transmittal of Balance to - V1-TYT 38905.1
Conversion of Timberland to Other use - V2-PRC 4621-4626
Damaged Timber - Rule 1023
Damaged Timber Value, BOE to Consult Timber Advisory Board - V1-TYT 38204
Debt Collection Services Agreement - V1-TYT 38575
December 31 Last Day to Certify/Adjust Tax Rate, BOE - V1-TYT 38202-3
Deed Restrictions - [Gov 5119.5]
Deficiency Determination,
Computation - V1-TYT 38411
Interest - V1-TYT 38412
Notice of - V1-TYT 38416
Notice Service - V1-TYT 38417-19
Offsets - V1-TYT 38413
Penalties - V1-TYT 38414, 38415
Deficiency Notice Mailing - V1-TYT 38417-38419
Definitions - V1-TYT 38101-38110
Delinquency Notice to Creditors - V1-TYT 38502
Deposit of Taxes - V1-TYT 38901, 38903
Disposition of Security Held by BOE - V1-TYT 38565
Disposition of Tax Held by BOE at Termination - V1-TYT 38565
Distribution of Fund Allocations by Auditor - V1 - TTYT 38905.1
Employees & Representatives of the Board - V1-TYT 38702
Employer withheld Earnings - V1-TYT 38503.5
Exempt Timber & Timberland - CAC XIII-3(j)
Extension of Time for Return Filing - V1-TYT 38405
Failure to File Return,
Computation of Tax - V1-TYT 38421
Determination Notice - V1-TYT 38425
Fee and Expense Reimbursement - V1-TYT 38708
Filing Extension, Disability - V1-TYT 38602.5
Offsets - V1-TYT 38422
Fund,
Accounting Procedures - V1-TYT 38905.1
Allocation by State Controller - V1-TYT 38905.1
Allocations - V1-TYT 38905.1
Appropriations - V1-TYT 38904
Balance Reporting Dates & Balance as of Dates - V1-TYT 38905.1
Creation, etc. - V1-TYT 38903
Controller's semiannual Transmittal of Balance to Co. Treasurer - V1-TYT 38905.1
General - V1-TYT 38101-38908, V2-Gov 51100-51104
Grading Rule - Rule 1021
Harvesting Plans - V2-PRC 4582.8
Hearing,
Consolidation of Determinations/Claims - V1-HPR 5021
Timber Tax, Hearing (Cont.)

- Decisions - V1-HPR 5021
- Definition - V1-HPR 5020
- Procedure - V1-HPR 5020
- Staff Functions - V1-HPR 5070
- Taxpayer Definition - V1-HPR 5070
- Immediate Harvest Value - Rule 1023
- Immediate Harvest Value, Damaged Timber - V1-TYT 38204
- Imposition - Rule 1026, (See also Timber Yield Tax)
- Information Disclosure, Prohibition - V1-TYT 38705
- Innocent Spouse, Relief for, Private RR Car and Timber Tax Liability – R&T 11408.5, 38454.5
- Installment Agreement, Annual Statement - V1-TYT 38504.5
- Interest Rate,
  - Deficiency Determinations, on - V1-TYT 38412
  - Failure to File Returns - V1-TYT 38423
  - Penalties, on - V1-TYT 38451-53
- Jeopardy Determination,
  - Due Date - V1-TYT 38431
  - Hearing Application - V1-HPR 5020
  - Hearing Procedure - V1-HPR 5020
  - Hearing Request - V1-TYT 38435
  - Interest on Late Payment - V1-TYT 38432
  - Mailing of Notice - V1-TYT 38434
  - Order of Hearing Officer - V1-HPR 5070
  - Order of BOE - V1-HPR 5035
  - Penalties - V1-TYT 38432
- Petition for Redetermination - V1-HPR 5021
- Redetermination Petition - V1-TYT 38433, V1-HPR 5021
- Reductions of - V1-HPR 5033
- Relief Determination - V1-HPR 5021
- Seized Property, Sale of - V1-HPR 5033
- Service of Notice - V1-HPR 5036

Judgments - See Timber Tax Payment
- Liability for Same Quarterly Period - V1-TYT 38805
- Liability for Unpaid Tax - V1-TYT 38574
- Liability of Successors, Notice of - V1-TYT 38561-38565
- Liens - V1-TYT 38523, 38532
- Liens, Release of Property from - V1-TYT 38525
- Low Value – V1-Timber 38116
- Notice of Successor Liability - V1-TYT 38564
- Notice of Timber Value to Controller by July 15 - V2-Gov 27423
- Notice to Creditors - V1-TYT 38502
- Notice to Creditors, of Delinquency - V1-TYT 38502
- Offers in Compromise – V1-TYT 38800
- Open-Space Land – (See Timberland)
- Operability of Timberland - Rule 1021
- Overpayment/Refund,
  - Claim,
  - Credit/Refunds - V1-TYT 38601
  - Failure to File - V1-TYT 38604
  - Form & Content - V1-TYT 38603
  - Interest Payment - V1-TYT 38606-07
  - Notice of Actions - V1-TYT 38605
  - Time Limit - V1-TYT 38602
- Determination Cancellation - V1-TYT 38631
- Refund Error,
  - Court Action - V1-TYT 38621
  - Place of Trial - V1-TYT 38622
  - Procedural Rules - V1-TYT 38623
- Suit for Refund - See Timber Tax Suit for Refund
- Paid Preparer, Confidentiality - V1-TYT 38707
- Partnership Agreement listing Business Assets - V2-TYT 38576
- Payment,
  - Board Authority - V1-TYT 38573
  - Collections, Board Report - V1-TYT 38571
  - Cumulative Remedies - V1-TYT 38572
Timber Tax, Payment (Cont.)

Due Date - V1-TYT 38401
Due Last Day of month after Quarterly Period - V1-TYT 38401
Failure to Make, Penalty/Interest - V1-TYT 38451-38453
Fees & Expenses - V1-TYT 38542, 38543
Judgment Abstracts - V1-TYT 38523
Judgment Entry & Filing - V1-TYT 38522
Judgment Execution - V1-TYT 38524
Judgment Liens - V1-TYT 38523
Judgment Request - V1-TYT 38521
Liens - V1-TYT 38523
Liens, Release of Property - V1-TYT 38525
Priority of Tax - V1-TYT 38531
Procedural Rules - V1-Timber 38512
Remedies, Cumulative - V1-TYT 38572
Service of Process - V1-TYT 38515
Suits to Enforce, Writ of Attachment - V1-TYT 38513
Warrants to Enforce Liens/Collections - V1-TYT 38541
Penalties, 10% & 25% - V1-TYT 38414, 38415
Period of Returns, Determination of - V1-TYT 38404
Process Service - V1-TYT 38515
Property Statement - See Timber Tax Returns
Rate Adjustment - V1-TYT 38202
Rate Certification - V1-TYT 38203
Rate Computation - V1-TYT 38202
Rate of, General Provision - V1-TYT 38115
Rate of, Levy Notices - V1-TYT 38503
Records, Access by Assessor - V1-TYT 38706
Recoupment Fees, Timber Preserve Fund- V2-Gov 51142
Redetermination Notice, Mailing - V1-TYT 38447
Redetermination Petitions - V1-HPR 5020
Redeterminations,
  Decrease/Increase in Amount - V1-TYT 38444
  Due Date - V1-TYT 38446
  Finality Date of Orders/Decisions - V1-TYT 38445
  Notice of Service - V1-TYT 38447
  Oral Hearings - V1-TYT 38443
  Penalties - V1-TYT 38446
  Petition Filing - V1-TYT 38441
Redeterminations, Petition form/Content - V1-TYT 38442
Refund Claims - V1-TYT 38605, V1-HPR 5022
Rehearing - V1-HPR 5021
Res Judicata - V1-TYT 38805
Res Judicata, Same Quarterly Periods only - V1-TYT 38805
Returns,
  Contents of - V1-TYT 38402
  Due Date - V1-TYT 38401
  Failure to File,
    Determinations - V1-TYT 38421-24
    Interest - V1-TYT 38423
    Offsets - V1-TYT 38422
    Penalties - V1-TYT 38421, 38424
    Filing - V1-TYT 38402, 38403
    Filing Time Extensions - V1-TYT 38405
    Period of - V1-TYT 38404
BOE Administration - V1-TYT 38701-38706
BOE Authority, Collection Proceedings - V1-TYT 38573
BOE Certificate re: Payment of Tax - V1-TYT 38561-63
BOE to Consult Timber Advisory Board, re, Damaged Timber Values - V1-TYT 38204
Security for - V1-TYT 38501
Security, Disposition by BOE - V1-TYT 38565
Seizure & Sale,
  Bills of Sale & Deed - V1-TYT 38553
  Notice of Sale - V1-TYT 38552
  Procedure - V1-TYT 38551
  Proceeds, Disposition - V1-TYT 38554
**Timber Tax (Cont.)**

Seizure and Sale of Property for Delinquency - V1-TYT 38551-54
Semiannual Transmittal of Balance to Co. Treasurer by Controller - V1-TYT 38905.1
Service of Process - V1-TYT 38515
Service of Process, to Enforce Payment - V1-TYT 38515
Site Quality, Timberland - Rule 1021
Standard Unit of Measurement - Rule 1022
Suit for Refund,
  - Assignees, Judgments for - V1-TYT 38617
  - Claim Necessity - V1-TYT 38612
  - Claim not Acted Upon - V1-TYT 38614
  - Collection, Injunctions Prohibited - V1-TYT 38611
  - Disposition of Judgment Amount - V1-TYT 38615
  - Interest Rates - V1-Timber - V1-TYT 38616
  - Judgments for assignees - V1-TYT 38617
  - Time Limit for Board Action - V1-TYT 38613
Tax Liability Withholding from Sales Price - V1-TYT 38561-62
Tax Rate Adjustment - V1-TYT 38202
Tax Rate Certification - V1-TYT 38203
Tax Rate for Harvesting of Timber - V1-TYT 38115
Timber & Timberland Definition - R&T 431
Timber Advisory Committee Appointment/Membership - R&T 431, 434.2
Timber Owner Records - V1-TYT 38703, 38704
Timber Owner,
  - Definition - V1-TYT 38104
  - Partnership agreement listing Business Assets, Furnishing of - V2-TYT 38576
  - Records - Rule 1031, V1-TYT 38704
  - Registration with BOE - V1-TYT 38351
  - Yield Tax/Reserve Fund Tax Imposition - Rule 1026
Timber Preserve Fund, Tax Recoupment Fees - V2-Gov 51142
Timber Tax Fund – (See Timber Tax Fund)
Timber Value Area Designation - V1-TYT 38204
Timber Value Areas - Rule 1020, V1-Timber 38204
Timber, Definition - V1-TYT 38103
Timberland – (See Timberland)
Timberland Preserve Zone, Defined - V2-Gov 51104
Timberland Valued as Open-Space Land - Rule 53
Timberland, Definition - V1-TYT 38103.1
Treasurer, Controller's Semiannual Transmittal of Balance to - V1-TYT 38905.1
U.S. Forest Service Timber Volumes - Rule 1027
Unreasonable Staff Action, Reimbursement - V1-TYT 38708
Value, Damaged Timber, BOE to Consult Timber Advisory Board - V1-TYT 38204
Violations,
  - Classed as Misdemeanors - V1-TYT 38803
  - Penalties - V1-TYT 38801, 38802
  - Prosecution Statute of Limitation - V1-TYT 38804
  - Warrants to Enforce Liens/Collections - V1-TYT 38541
  - Withholding - V1-TYT 38503
  - Withholding from Sale Price by Successor - V1-TYT 38561-62
  - Written Partnership Agreements - V2 TYT 38576
Timber Tax Fund,
  - Allocation by State Controller - V1-TYT 38905.1
  - Appropriations - V1-TYT 38904
  - Creation - V1-TYT 38903
Timber Tax Recoupment Fees, Tax, Timber Preserve Fund - V2-Gov 51142
Timber Value Area, Defined - Rule 1023
Timber Volumes, US. Forest Service - Rule 1027
Timber Yield Tax - 6th Blue Tab Section, V1 - V1-TYT 38101-38908
Timber Yield Tax Change, Allow Offers in Compromise – R&T 38800
Timber Yield Tax Law - V1-TYT 38101-38908 (See Timber Tax; Timberland)
Timberland (See Timber Tax),
  - Addition to Timberland Production Land - V2-Gov 51113.5
  - Average Annual Property Tax - V2-Gov 27423
  - Base Year Values - R&T 52
  - Compatible use - V2-Gov 51111
  - Contested Parcels - V2-Gov 51110

208
Timberland (Cont.)
Conversion to Other use - V2-PRC 4621-4626
Damaged Timber - Rule 1023
Defined - R&T 431, V1-TYT 38103.1, V2-Gov 51104
Definition of - V1-TYT 38103.1
Definitions - V2-Gov 51104
Eminent Domain - V2-Gov 51150-51155
Enforceable Restrictions - V2-Gov 51118
Enforcement Actions - V2-Gov 51116
Environmental Impact Report Exemption - V2-Gov 51119
Exemptions - R&T 436
General - Green Tab Section of V2 - V2-Gov 51100-51155
General Provisions for Valuation - Rule 53
Grading Criteria/Procedures - R&T 434
Grading Rules - R&T 434.1
Landowner Petition for Rezoning - V2-Gov 51110.3
List of Parcels Assessed for Timber - V2-Gov 51110
Market Value of - R&T 110, 401, 423.5, Rule 41, 53
Nonconforming - V2-Gov 51115.2
Notice & Hearings - V2-Gov 51110-51110.2
Open-Space Land Contracts - R&T 423.5, Rule 53
Operability - Rule 1021
Overpayment Refund or Credit - R&T 434.6
Parcel Size - V2-Gov 51119.5
Pine-Mixed Conifer Region, Valuation - R&T 434.5
Planning Commission Hearing/Recommendation - V2-Gov 51110.2
Preserve Zone, Defined - V2-Gov 51104
Production Zone Notation on Roll - R&T 433
Productivity Act of 1982 - V2-Gov 51100
Public Improvements - V2-Gov 51151-51155
Recording with County Recorder - V2-Gov 51117
Redwood Region, Valuation - R&T 434.5
Rehearing - V2-Gov 51113
Restricted Uses - V2-Gov 51115
Rezoning - V2-Gov 51113, 51120-21, 51140-41, 51146
Rezoning, Immediate - V2-Gov 51130, 51134, 51142
Rules & Regulations re: Valuation - R&T 432
Schedule for Valuation - R&T 434.5, Rule 471
Tax Overpayments, Refund of - R&T 434.6
Tax Recoupment Fee – ALO 830.0103
Term of Zoning - V2-Gov 51114
Timber Operations - V2-Gov 51115.1, 51115.5
Uses,
Compatible - V2-Gov 51111
Nonconforming - V2-Gov 51115.2
Restricted - V2-Gov 51115
Valuation,
Additions - R&T 437
Base Year Value - R&T 52
Enforceably Restricted Open-Space Land, as - R&T 423.5
Exemptions - R&T 436
General Provisions - Rule 53
Grading Criteria/Procedures - R&T 434
Grading Rule - R&T 434.1
Open-Space Land, as - R&T 423
Pine-Mixed Conifer Region - R&T 434.5
Redwood Region - R&T 434.5
Roll Preparation - R&T 435
Rules & Regulations - R&T 432
Schedule - R&T 434.5, Rule 471
Whitewood Sub-zone of Redwood Region - R&T 434.5
Whitewood Sub-zone of Redwood Region - R&T 434.5
Zoning - V2-Gov 51112, 51113
Timberland Preserve Zone, Defined - V2-Gov 51104
Timberland Productivity Act of 1982 - V2-Gov 51100
Timberland Tax Overpayments, Refund of - R&T 434.6
Time,
Operating, 15% or less for Dive, Tour or Whale Watching, Boats & Vessels - R&T 227
Sale of Tax Deeded Property, for - V2-R&T 3692
Time and Place of Sale, Sale of Property for Unsecured Tax - V2-R&T 2957
Time Extensions,
Acts Regulated by BOE, for - Rule 1051
Official Acts, County Board - R&T 155
Official Acts of the Assessor, for - R&T 155; LTA 03/022
Time of Attachment, Liens - V2-R&T 2192
Time Period, Representative, BOE Designated - R&T 1153
Timely Filing, Postmark as Proof of Mailing - R&T 166
Timely Notice, of Appeal Rights, Failure to Provide - R&T 1603
Timely Performance, of Acts Due on Holidays - R&T 724
Timeshare Estates,
Assessment - R&T 998, V2-R&T 2188.8, 2188.9
Defined - R&T 998, V2-R&T 2188.8
Interest or Use, Valuation of - R&T 998, Rule 472, V2-R&T 2188.8, 2188.9,
Valuation of - R&T 998, Rule 472, V2-R&T 2188.8, 2188.9,
Timeshare Interest, Defined - R&T 998
Timeshare Use, Defined - R&T 998
Timeshares, Separate Assessment Fee - V2-R&T 2188.8-2188.10
Title,
Instruments Affecting - V2-Gov 27279-80
Mobilehome, Information Provided by HCD - R&T 5841
Vesting in Purchaser, Property Sold for Unsecured Tax - V2-R&T 2960
Toll Bridges, Assessment - R&T 985
Tools,
Hand, Defined, Hand Tool Exemption - R&T 241
Hand Tools, Employee Owned, 1st $50,000 Exempt - R&T 241
Power, Hand-held, Employee Owned, 1st $50,000 Exempt - R&T 241
Tomato Paste Bins, Exemption – ALO 205.0315
Total Assessed Valuation,
Defined - V1-RRCar 11403
Defined - V1-Timber 38202
Total Assessed Value,
Defined - V2-R&T 2266.1
District, within - V2-R&T 2264
BOE Factor to Modify, for Schools - V2-Ed 41200
Total Revenue, Anticipated, Defined, Revenue District Boundary Changes - V2-Gov 54902.5(a)(2)
Totally Disabled, Defined - R&T 205.5(e)
Tour, Boats & Vessels used for, 15% or less of Operating Time - R&T 227
Towers, Cellular Radio Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
Toxic Waste - See Hazardous Waste
TPZ, Defined - V2-Gov 51104
TRA - See Tax Rate Area
TRA, Maps & Boundary Changes, Filing Deadline - V2-Gov 54902
Track-Laying Vehicle Equip, Assessment- R&T 994
Tracking of Fees, Fines & Penalties, List must be Kept by State Agencies - [Gov 8317]
Trade Level,
General - R&T 110, 401, Rule 10
Recognition of, Personal Property - Rule 10
Trade Show, Possessory Interest $50,000 Low-Value Ordinance - R&T 155.20
Traffic Congestion, Spending Limitation Act - C AC XIII B-8(e)(2)
Trail, Conservation and Scenic Easements, Assessment of - R&T 402.1
Trailer Coaches (See Mobilehomes; Manufactured Homes; Vehicle License Fees),
Assessor's Report to Auditor - V1-VEH 11003.2
Cost Price Computation - V1-VEH 10753.4
Defined - V1-VEH 10766, 10788
Determination of Market Value - V1-VEH 10753.3
License Fees,
Cost Price Computation - V1-VEH 10753.4
Definition of Coach - V1-VEH 10766, 10788
Delinquency Penalties - V1-VEH 10770
Disbursement of - V1-VEH 11003.3
Fee Determination - V1-VEH 10752.1
General Provisions - V1-VEH 10766-10770
Trailer Coaches, License Fees (Cont.)

Market Value - V1-VEH 10753.3
Operation Without Payment - V1-VEH 10769
Report of Situs Address - V1-VEH 11003.1
Registration, DMV Report to Auditor/Assessor - V1-VEH 11003.1
Vehicle License Fee Disbursement - V1-VEH 11003.3

Training,
24 & 12 Hour Requirement for Appraisers - R&T 671
Advanced Appraisal Certificate -R&T 671
Advice, and, for Assessor's Staff, by BOE - V2-Gov 15606-15608
Appeals Board Members - R&T 1624.01-02
Appraiser, Annual Requirements - R&T 671, see Certification (R&T 670, 673, Rule 281-283)
Assessor, Appraisal Certificate Requirement - R&T 670, 673, V2-Gov 24002.5
Assessor, Educational & Experience Requirements - R&T 670, 673, V2-Gov 24002.5
from BOE - V2-Gov 15606-15608
Requirements for Appraisers - R&T 671 (See also Certification)
Recommended, Appeals Board Members - R&T 1624.01

Transaction,
Arm's Length - Rule 2
Defined - V2-Gov 53938

Transcripts,
Assessment Appeal Hearings, Request for - R&T 1611
Recordings of BOE Equalization Hearings - V1-HPR 5083

Transfer List, Two-Year, Access to and Fee to Inspect - R&T 408.1
Transfer Tax - See Documentary Transfer Tax
Transfer Tax Act - 3rd Blue Tab, V1 - V1-DTTA 11901-11934

Transfers,
Assessment, of, Secured to Unsecured Roll - V2-R&T 2921.5
Assessment of Decedent's Estates - R&T 982-982.1
Auditor's Duty to Tax Collector, of - V2-R&T 4985.1
Base Year (See also Age 55; Base Year Transfers; Eminent Domain; Grandparent/Grandchild; Parent/Child),
After Expiration of Filing Period, Age 55 and Over – R&T 69.5(f)(2)
Cutoff Date, Extended Indefinitely - R&T 69.5
Disabled Persons, 2nd Exclusion Allowed - R&T 69.5(b)(7)
Inter-County, Disaster Relief, by Resolution - R&T 69.3
Rescission of Claim - R&T 69.5(i)
Second Transfer, Age 55 then Disabled - R&T 69.5(b)(7)
Sunset Date Extended Indefinitely - R&T 69.

Boats & Vessels – (See Vessels; Registration)

Change in Ownership - Rule 462.260(a)
Child/Parent (See Change in Ownership; Exclusions; Parent/Child transfer)
Cooperatively Owned Apartments, CIO Exclusion - R&T 62(i)
Contaminated Property, Base Year Value - R&T 69.4
Death, by Reason of, COS, Filing w/in 150 Days - R&T 480 (94)
Death, by Reason of, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Exclusion, Grandparent/Grandchild - R&T 63.1
Exclusion, Parent/Child - R&T 63.1, LTAs 00/005, 03/018
Exclusion from Change in Ownership, General Provisions - R&T 62-69.5 Rule 462.240 et al
Fractional, Minimum Assessable Interest - R&T 65.1
Funds, Electronic - V2-R&T 2503.1-2505
Gift, Interspousal, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Grandparent/Grandchild, CIO Exclusion (See Grandchild/Grandparent)
Parent/Child CIO Exclusion - See Parent/Child and Change in Ownership
Housing Cooperatives, CIO Exclusion - R&T 62(i)
Insurance Company RP in Separate Accounts - R&T 480.7, 487, [INS 10506]
Inter-County, Base Year Value,
Contaminated Property - R&T 69.4
Disaster Relief, by Resolution - R&T 69.3
General - R&T 69.5
Interspousal - R&T 63, Rule 462.220
List, Fee for Access - R&T 408.1
List of - R&T 408.1
List of, not Required of County under 50,000 - R&T 408.1
Minimum Assessable Fractional Interest - R&T 65.1
Transfers (Cont.)
Mobilehome Park Interests – *Holland v. AAB No. 1* (2014) 58 Cal.4th 482 (LTA 15/32)
Mobilehomes to Local Property Taxation, of - V2-H&S 18119
Ownership, of, Recorder to Provide Copy - R&T 255.7, 480(f)
Parent/Child – *(See Change in Ownership & Exclusions)*
Personal Property on Secured Roll at Sale of Real Property - V2-R&T 2189
Personal Property on Secured Roll to Unsecured Roll at Sale of Real Property - V2-R&T 2189
Property, of – *(See Change in Ownership)*
Real Property with Secured Personal Property at Time of Sale, Lien - V2-R&T 2189
Recorder Required to Provide True Copy - R&T 255.7, 480(f)
Secured Personal Property to Unsecured Roll at Sale of Real Property - V2-R&T 2189
Statement of, Life Insurance Co Separate Accounts - R&T 480.7, 487, [INS 10506]
Two Year List of, Access to and Fee to Inspect - R&T 408.1
Vehicle Ownership, of - V1-VEH 10757

Transit Development Board Property, Possessory Interests - R&T 210.1
Transit Development Boards, Property Owned by - R&T 201.1
Transitional Density, Defined, Inter-County Pipelines, $12,000 per Mile - R&T 401.10
Transitory or Temporary Use, PI's, $50,000 Low Value Ordinance - R&T 155.20
Transportation, of Freight/Passengers, Vessel Exemption - CAC XIII-3, R&T 209
Transportation Fund, Local - V2-R&T 2230, V2-Gov 29530
Transportation Tax Fund,
  Appropriations - V1-VEH 11002
  Highway Patrol Support - V1-VEH 11004.5
  Vehicle License Fee Transfer to General Fund - V1-VEH 11004
  Vehicle License Fee Deposits - V1-VEH 11001

Treasurer,
County, Semiannual Transmittal, Timber Tax Fund Balance to - V1-TYT 38905.1
Defined - V2-R&T 3971

Treasuries, County, Penalty Deposits, Failure to File Prop Statement - R&T 464

Trees *(See Timber Tax; Timberland)*
And Vines,
  Fruit/Nut Bearing, Open-Space Land Valuation - R&T 429
  Fruit/Nut/Vegetable, Base Year Values - R&T 53
  Fruit/Nut/Vegetable, Exemption - CAC XIII-3, Rule 131
  Open-Space (LCA, Williamson Act), Valuation - R&T 429
  Personal Prop Held on Lien Date for Subsequent Planting - R&T 223
  Business Inventory, as - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
  Date Palms - Rule 131
  Douglas Fir - Rule 1021
  Forest, Immature, Exemption - CAC XIII-3
  Fruit & Nut,
    Base Year Value - R&T 53
    Exemption General Provisions - CAC XIII-3, R&T 211, Rule 131
    Open-Space Land Valuation - R&T 429
    Personal Prop Held on Lien Date 4 Future Planting - R&T 223
  Grapevines and Trees, Damaged by Fires or Strong Winds, Restart Four Year Exemption Period – R&T 211
  Immature Forest, Exempt from Tax - CAC XIII-3
  Jeffery Pine - Rule 1021
  Mixed Conifer - Rule 1021
  Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
  Ponderosa Pine - Rule 1021
  Redwood, Young-Growth - Rule 1021
  True Fir - Rule 1021

Trials *(See Suits)*,
  Place of, Timber Tax Erroneous Refund Court Action - V1-Timber 38622
  Quiet Title Action - V2-R&T 3963
  Recovery of Erroneous Timber Tax Refund, - V1-TYT 38622

Tribal Housing Exemption - R&T 237, 254, 259.13

True Copies,
  Defined - Not in PTLG, See Black's Law Dictionary & R&T 480(f)
  Recorder to Provide Original COS or True Copy to Assessor- R&T 480(f)

True Fir - Rule 1021

Trustee,
  Assessment to - R&T 612
  Must File Notice of Change In Ownership to Assessor within 150 Days - Rule 480

212
Trusts,
Change in Ownership,
Business Trust – ALO 220.0816
Creation - Rule 462.160(a)
Exceptions - Rule 462.160(a)
General - Rule 462.160, 480
Income Beneficiary – ALO 220.0813
Irrevocable, Date of CIO - Rule 462.260(d)(1)
Revocable, Date of CIO - Rule 462.260(d)(2)
Sprinkle/Spray Provisions – ALO 220.0821
Termination - Rule 462.160(c)
CIO Statement - Rule 480
CIO Statement, Filing w/in 150 Days of Beneficiary Death - R&T 480
COS, Trustee to File Notice to Assessor within 150 Days - Rule 480
COS, Probate COS Filing Requirements at time Inventory & Appraisal filed w/Court - R&T 480
Defective Grantor Trust – ALO 220.0811
Homeowners' Exemption (business trust) – ALO 505.0121

TV - (See Television)
Twenty Dollars, or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Twenty-Five Percent Penalty - R&T 502-504
Two Year Appeal Hearing Requirement,
90-Day Extension - R&T 1641.2
Waiver of Hearing - R&T 1604, 1641.2, Rule 309
Two Year Transfer List, Public Access to & Fees for - R&T 408.1
Two Year Waiver, Appeals Hearing - R&T 1604, 1641.2, Rule 309
Typical Annuals Grown in Area - Rule 52
Typical Rotation Period, Defined - R&T 421
Typographical Errors, in Publication of Roll - V2-R&T 4841, 4842
TYT - Timber Yield Tax, Blue Tab Section of V1

U
Unassessed Property,
Judgments - R&T 1364
Taxpayer Complaints - R&T 1362
Unclaimed Taxes, Refund of - V2-R&T 5102
Uncompleted Audit, Appeal not allowed on - Apple Computer, Inc. v. Assessment Appeals Board - R&T 1605 fn
Unconstitutional BOE Rules/Regs, Relief from - R&T 538
Uncultivated and Cultivated Land, Assessment - R&T 402
Underassessed Property,
8-Year Statute of Limitations - R&T 75.11
Escape Assessment, Statute of Limitations - R&T 75.11
Statute of Limitations, 8 year - R&T 75.11(d)
Underground Storage Tanks, New Construction Exclusion - R&T 70, LTA 99/062
Underpayment, Redemption of Tax-Defaulted Property - V2-R&T 4114-4116
Underwriting Profit, Defined - CAC XIII-28
Undivided Interest,
Assessment of - V2-R&T 2801, 2802, 2188.3-2188.11, 4132
General - V2-R&T 2802, 4132
Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
Separate Assessment - V2-R&T 2188.11
Undocumented Vessels (See Vessels, Undocumented)
Unencumbered Fee Interest - Rule 2, 4(b)
Unencumbered Fee Price Equivalent - Rule 4
Unencumbered Fee Simple Value - Rule 2
Unfinished New Construction, to be Assessed on Lien Date - R&T 50, 401.3
Unfunded Mandates, State Mandated Costs - V2-R&T 2246.1
Uniform Filing Date, Exemptions, Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
Uniform Standards of Appraisal Practice,
Appeal Appraisal Reports, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
General - R&T 80.1; V2-B&P 11319
USPAP - V2-B&P 11319
Written Statements of Value - R&T 80.1; V2-B&P 11319
Uniformity, Statewide Assessment, BOE to encourage - R&T 169
Uniquely of Government Character, Defined R&T 231

Unit,
- Appraisal - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
- Appraisal, of (See Appraisal Unit; Economic Unit)
- Appraisal, of, Timber - Rule 41, 53
- Economic - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
- Economic, Portions of under Appeal - Rule 324(b)
- Efficiency, Mobilehome Definition - V2-H&S 18008
- Measurement, of, Standard, Timber Tax - Rule 1022
- Valuation, Principle of - R&T 110(d)(2), 723
- Valuation, Principle of, and Intangible Rights - R&T 110(d)(2)
- Valued, to be (See Economic Unit; Appraisal Unit) - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, AH 501

Unitary Actions, Annual BOE Schedule - R&T 901.5
Unitary and Nonunitary Reassessment, BOE Assessed Property - R&T 741

Unitary Property,
- Allocated Assessed Value - R&T 746
- Defined - R&T 723
- Mailing of Value Notices, BOE - R&T 731
- Placement on Roll - R&T 745
- Principle of Unit Valuation - R&T 723
- Principle of Unit Valuation, and Intangible Rights - R&T 110(d)(2)

Unitary Value, Allocation of BOE Assessed - R&T 746

Unitary/Nonunitary Reassessment, BOE Prop - R&T 741

United States,
- Aircraft Owned by, Exemption - R&T 5331
- Documentary Transfer Tax, Exemption - V1-DTTA 11922
- Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution, McCulloch v. Maryland (1819) (See Federal Enclave)
- Forest Service, Timber Volumes - Rule 1027
- Mail - See Mail; Mailing; US Mail
- Tax Liability, Enforcement of - R&T 30
- Tax Suits - R&T 31
- Vehicles Owned by, License Fee Exemption - V1-VEH 10781-82

United States Government, Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution, McCulloch v. Maryland (1819), (See Federal Enclave)

University land, not exempt from Possessory Interest Tax - Connolly v. Orange Co.

University of California,
- Bookstores Exempt - R&T 202.2
- Exemption - CAC XIII-3, R&T 202
- Property Lease by, Reduced Taxes - R&T 202.2
- Student Govt used Property, Exempt - R&T 202.2
- Student Organization Property - R&T 202.7

Unknown or Absent Owners,
- Assessment - R&T 460, 611
- Value Estimate - R&T 460

Unmarried Surviving Spouse of Deceased Veteran - R&T 205.5

Unpaid Negotiable Paper
- General - V2-R&T 2509.1
- Refund of - V2-R&T 2508

Unpaid Taxes, Notice of - V2-R&T 2611, 2676

Unpaid Timber Tax, Liability for - V1-Timber 38574

Unpatented Land, Assessment of - R&T 403

Unrecorded Change in Ownership,
- Notice within 45 Days - R&T 480(c)
- Statute of Limitation on Escape Assessment - R&T 75.11

Unrecorded Contract, Statute of Limitations - R&T 531.2

Unredeemed Goods, Pawnbrokers, Assessment - R&T 989

Unrelated Business Taxable Income, Welfare Exemption - R&T 214.05

Unrest, Civil, Delinquent Tax, Los Angeles County - R&T 171 (1993)

Unrestricted Fee Value - Rule 2

Unsecured Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1

Unsecured Property,
- Defined - R&T 134
- Placement on Secured Roll - R&T 109
- Tax Rate - CAC XIII-12
Unsecured Roll (See Roll, Unsecured; Taxes, Unsecured),
Annual Assessment - R&T 405
Assessment Record Delivery to Tax Collector - V2-R&T 2909.1
Collection of Tax (See Unsecured Tax),
Accountability for Small Sum - V2-R&T 2923
Charging Tax Collector - V2-R&T 2910
Due Date of Tax - V2-R&T 2901, 2922
Judgments - V2-R&T 3101-3107
Partial Payment - V2-R&T 2927.6
Rate of Tax - V2-R&T 2905
Receipts for Payment - V2-R&T 2910.5
Suit for Taxes - V2-R&T 3002-3006
Completion - V2-R&T 2902
Copies for Light/Water/Irrigation Districts - R&T 648-649
Defined - R&T 109, 134
Destruction, if over 5 Years Old - V2-R&T 2928, 2928.1
Equality with Secured Roll - CAC XIII-12
Notice of Jointly Assessed Property - R&T 405
Partial Payment of Tax - V2-R&T 2927.6
Payment of Tax - See Taxes & Unsecured Taxes
Payment, by Agent, Bill Sent to Assessee - V2-R&T 2910.7
Payment, Entry of Payment - V2-R&T 2913, 2913.5
Penalty, Entry of and form of on Roll - R&T 505, Rule 261
Placement of Secured Personal Property on, at Sale of Real Property Parcel - V2-R&T 2189
Property Description, Cities/Other Districts - R&T 648-9
Rate of Tax - CAC XIII-12, V2-R&T 2237.5, 2905
Records Delivered by Assessor to Auditor - V2-2909.1
Reduction - V2-R&T 2922.5
Secured Personal Property, at Sale of Real Property Parcel - V2-R&T 2189
Seizure & Sale,
Bill of Sale - V2-R&T 2960
Challenges in Court by Assessee - V2-R&T 2954-56
Conditions Precedent - V2-R&T 2953, 2953.1
Excess Proceeds - V2-R&T 2961
Judicial Review - V2-R&T 2954-2956
Notice of Time & Place of Sale - V2-R&T 2957
Property Subject to - V2-R&T 2951
Property to be Sold - V2-R&T 2958
Records - V2-R&T 2952
Redemption of Seized Property - V2-R&T 2959
Statute of Limitations - V2-R&T 2963
Title Vesting in Purchaser - V2-R&T 2960
Unsold Portion - V2-R&T 2962
Supplemental Tax, Late Payment Interest - R&T 37
Tax,
Due on Lien Date - V2-R&T 2901
Delinquent 31 Aug - V2-R&T 2922
Entry of Payment by Tax Collector - V2-R&T 2913
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Recordation of Judgment - V2-R&T 3103
Satisfaction of Judgment - V2-R&T 3107
Summary Judgment - V2-R&T 3101
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Transfer of Delinquent PI Tax to - V2-R&T 2190
Transfer of Value from Secured Roll - V2-R&T 2921.5
Transfer of Value from Sec Roll, Pub Entity Liable for Tax/Penalty - V2-R&T 2921.5
Unsecured Supplemental Tax, Late Payment Interest - R&T 37
Unsecured Tax,
Due on Lien Date - V2-R&T 2922
Delinquent 31 Aug - V2-R&T 2922
Entry of Payment by Tax Collector - V2-R&T 2913
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Recordation of Judgment - V2-R&T 3103
Satisfaction of Judgment - V2-R&T 3107
Summary Judgment - V2-R&T 3101
Tax Rate - V2-R&T 2905
Unsold Portion, of Property Seized for Unsecured Tax - V2-R&T 2962
Unusable Parcels, Tax-Defaulted Property - V2-R&T 3692
Urban Agriculture Incentive Zone – V2-Gov 51040-51042, R&T 402.1, 422.7; See LTA Index for annual letter

U.S.,
Aircraft Owned by, Exemption - R&T 5331
Department of Agriculture, National Agricultural Statistics Service,
Urban Agriculture Incentive Zone – V2-Gov 51040-51042, R&T 402.1, 422.7; see LTA Index
Documentary Transfer Tax, Exemption - V1-DTTA 11922
Exemption from Property Tax - LTA 76/012, 77/110, 78/003, Supremacy Clause US Constitution,
McCulloch v. Maryland (1819), (See Federal Enclave)
Fish and Wildlife Service, Wildlife Refuge Revenue Sharing, In Lieu Payments (See In Lieu Payments)
Tax Liability, Enforcement of - R&T 30
Tax Suits - R&T 31
Vehicles Owned by, License Fee Exemption - V1-VEH 10781-82

U.S. Forest Service, Timber Volumes - Rule 1027
U.S. Department of Veterans Affairs [USDVA] (new name of Veterans Administration)
Effective Date of Rating – R&T 276.1
General - R&T 205.5
U.S. Government, Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution,
McCulloch v. Maryland (1819), (See Federal Enclave)
U.S. Mail (See Mail; Mailing),
Filing Documents by - R&T 166, 724
Filing Documents by, Deadlines Falling on Weekends and Holidays - R&T 166, 724
Postmark Date of Mail deemed as Date Tax Payment Received - V2-R&T 2512
Usage Report, Real Property, Possessory Interest, Filing by Govt Entities - R&T 480.6

Use,
Agricultural, Rebuttable Presumption in LCA Valuation - R&T 430
And Sales Tax, Exemption Revenue Loss, Reimbursement - V2-R&T 2230
Beneficial - R&T 60
Compatible, Timberland - V2-Gov 51111
Exclusive, for Possessory Interest Purposes, Defined - Rule 21
Highest and Best - R&T 110 Footnote, L.A. County v. McDonnell Douglas
Incidental Nonresidential Use, Base Year Transfer - R&T 69.5(g)(3),(4)
Nonconforming, Timberland - V2-Gov 51115.2
Nonresidential, Base Year Transfers, Area of Reasonable Size - R&T 69.5(g)(3),(4)
Occasional, Commercial Sports Fishing Boats, 15% - R&T 227
Permitted Valuable, Addition of Creates PI - Rule 21
Restricted, Timberland - V2-Gov 51115
Special Use Properties Defined - R&T 401.6
Valuable, Addition or Permit for Creates PI - Rule 21
Use Tax, Reimbursement for Revenue Loss - V2-R&T 2230
Uses, Permitted Valuable, Addition of Creates PI - Rule 21
USPAP, Uniform Standards of Appraisal Practice -V2-B&P 11319
Utilities (See Public Utilities; and the specific utility),
  Public, Electrical Generation Facility, Allocation – R&T 100.95
  Public Property, Assessment of - CAC XIII-19
  Serving no more than Two Counties, Special Revenue Allocation - R&T 98.8

Vacancies, State Board of Equalization Members - V2-Gov 15602
Validating Acts,
  All Years - V2-Supplemental Acts to the R&T Code, Pink Tab
  General Law Provision - 1st Pink Tab, Back of V2-(Destruction of Tax Records)
Validation, of Records, by Tax Agencies - 1st Pink Tab, Back of V2
Validity, of Deed to State, Contesting of, Tax-Defaulted Prop - V2-R&T 3804-06
Valuation,
  Allocation of – ALO 170.0005
  Actual Value, Defined - Rule 2
  Adjustment of Assessable Property - CAC XIII-3.5
  Aircraft, Guides for, BOE Approval - R&T 5364
  Aircraft, Market Value Determination - V1-R&T 5363
  Approach to Value - Rule 3

216
Valuation (Cont.)

Assessed Value Defined - R&T 135, V2-Gov 16101.5, 43004.5
Aircraft, Commercial Cost Services for, BOE Approval of - R&T 5364
Aircraft, Fractionally Owned, – R&T 441, 452, 1160 to 1162, 5368
Base Year Value (See Base Year Value), 1975, Determination of - Rule 460.1
Actual Physical New Construction - R&T 75.10
Adjust of New Construction by Inflation Factor - 75.18
Adjustment by Inflation - R&T 75.15
Adjustments - R&T 51
Assessment Reduction Application - R&T 80
Definition - R&T 75.8
Determination Notices - R&T 75.31
Errors & Omissions - R&T 51.5
Fruit & Nut Trees - R&T 53
Inflation Factor Adjustment - R&T 75.18
Mobilehome, Definition - R&T 5802
Mobilehome, Entry on Roll - R&T 5812
Mobilehome, Newly Constructed - R&T 5825
New Construction - R&T 71
Other than 1975 - R&T 81
Presumptions - Rule 305.5
Property Transferred Post 1975 Lien Date - R&T 50
Replacement Property - R&T 68, Rule 462.500
Restricted Property - R&T 52
Separate Valuation of New Subdivision Lots, Parcel Splits – R&T 2823
Timberland - R&T 52

Cash Value Defined - CAC XIII A-2, R&T 110, 110.1, 5803, Rule 2, 4, 301, 460, V2-Ed 84205.5 (See Market Value)
Commercial Cost Guides, BOE Approval of - R&T 401.5
Community Redevelopment Project - CAC XVI-16
Comparative Sales Approach - Rule 4
Damaged Timber, BOE to Consult Timber Advisory Board about- V1-Timber 38204
De Luz, Post & Pre, Possessory Interests - Rule 25, 26
Enforceably Restricted Historical Property - R&T 439.2, 439.4
Enforceably Restricted Property (See Enforceable Restrictions)
Equalization on Local Assessment Roll - CAC XIII-16
Equalization, BOE Annual Assessment of State-Assessed Prop - R&T 721
Factors, Study of, Nonproduction Computers, Semiconductor Equipment, Biopharmaceutical – R&T 401.20
Fair Market Value, at - CAC XIII-1
Fee Simple - R&T 60
Fire Sprinkler/Detection Systems - CAC XIII A-2, R&T 74, LTA 99/45
Fixtures, Removed - R&T 75.16
Fractional, Minimum Interest Transfer - R&T 65.1
Fruit, Nut, Vegetable Trees, Vines, Open-Space Land - R&T 429
Full Cash Value Defined (See Market Value) - CAC XIII A-2, R&T 110, 110.1, 5803 Rule 2, 4, 301, 460, V2-Ed 84205.5,
Full Market Value, Defined (See Full Cash Value) - R&T 110, Rule 2
Full Value Defined - R&T 60, 110.5, Rule 2, 301, 460
Guides for, Aircraft, BOE Approval - R&T 5364
Guides for, Commercial & Industrial Properties, BOE Approval of - R&T 401.5
Harvest Value, Immediate - Rule 1023
Historical Property - R&T 439-439.4
Hydrocarbon Production in Possessory Interest (See Oil & Gas) - Rule 27,
Illegal Goods for Sale in Ordinary Course of Business - R&T 129
Implements of Husbandry - R&T 413
Implement of Husbandry as Determined by Assessor - R&T 413
Industrial Cost Guides, BOE Approval of - R&T 401.5
Income Approach - Rule 8
Inter-County Pipelines - R&T 401.8-401.10
Inter-County Pipeline Rights of Way - R&T 401.8
Land, under Wildlife Habitat Contract - R&T 423.8
Low-Income Subsidy Exclusion from Income - R&T 402.9
Low-Income Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Market Value, Defined - Rule 301 (See Market Value)
Mineral & Quarries - Rule 469
Mobilehomes - R&T 5810-5813

217
Valuation (Cont.)

New Construction – ALO 610.0115
Notice of (See Notice; Value Notice; Assessment, Notice of)
Oil & Gas Interests - R&T 107.2, 107.3, Rule 468
Oil & Gas Mineral Rights - Rule 468
Open-Space Land, Fruit/Nut/Vegetable Trees & Vines - R&T 429
Open-Space Land – (See LCA)
Perennials - Rule 52
Perennials, as Open-Space Land - Rule 52
Pipeline Rights of Way - R&T 401.8
Possessory Interests (See Possessory Interests),
Definition - R&T 107, Rule 24
Full Cash Value - R&T 107.1
Post & Pre De Luz - Rule 25, 26
Private Railroad Cars - V1-RR Car 11291-94 (See Railroad Car Tax)
Private Railroad Car, at Acquisition Cost - V1-RR Car 11203, 11206 11251-2, 11292-3
Procedures for Appeals Board - R&T 1609.8
Property with Low Value, Exemption - R&T 155.20
Property, Allocation for Schools - V2-Ed 42214
Railroad Car, at Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Real Property - CAC XIII A-2
Replacement/Reproduction Cost Approach - R&T 110, 401, Rule 6
Restricted Value Defined - Rule 301, 460
Sales Comparison Approach – R&T 402.5, Rule 4
Seismic Retrofitting Imps, Bldg Dept Report to Assessor - R&T 74.5(c)
Separate (See Separate Assessment for more extensive listing),
Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
Generally - V2-R&T 2188-2189.2, 2801-2827
Land & Improvements - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2823
Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823, [Gov 66412]
Parcel, Application Fee - V2-R&T 4151
Policy and Intent of Legislature - V2-R&T 2801
Redemption of Tax-Defaulted Property - V2-R&T 4151-4159
Special Use Properties, Entrepreneurial Profit - R&T 401.6
Statement by Auditor of Roll Corrections - R&T 1647-1650
Statements,
Appeals Board, Contents - R&T 1648
Appeals Board, Copies to Controller/Board of Supervisors - R&T 1649-50
Appeals Board, Duplicates - R&T 1647
Auditor's Penalty for Failure to File - R&T 1650
Controller & BOE, to, by August 15 - R&T 1647-1649
Local Board & Appeals Board - R&T 1647-1650
Taxable Value Defined - R&T 75.9, Rule 301, 460
Timber, Damaged BOE to Consult Timber Advisory Board - V1-Timber 38204
Timber & Timberlands - See Timber, Timberland, & Timber Tax
Timberland Additions - R&T 437
Timberland as Open-Space Land - R&T 423
Timberland Base Year Values - R&T 52
Timberland Pine-Mixed Conifer Region - R&T 434.5
Timberland Redwood Region - R&T 434.5
Timberland Roll Preparation - R&T 435
Timberland, Rules & Regulations - R&T 432
Timeshare Estates - Rule 472
Timeshare Estates/Interest/Use - R&T 998, Rule 472
Value, Meaning of - Rule 2
Vehicles (See Vehicle License Fees)
Veterans Exemption Eligibility, Assessable Property - R&T 205.1
Video Service Interests, Valuation of, Switch from Local to State License – R&T 107.7
Valuation Services, Aircraft, Commercial Publications, BOE Approval of - R&T 5364
Valuation Statements,
Appeals Board,
Contents - R&T 1648
Copies to Controller/Board of Supervisors - R&T 1649-50
Duplicates - R&T 1647
Auditor's Penalty for Failure to File - R&T 1650
Valuation Statements (Cont.)
Auditor, by, of Roll Corrections - R&T 1647-1650
Controller & BOE, to, by August 15 - R&T 1647-1649
Local Board & Appeals Board - R&T 1647-1650

Value,
Acquisition Cost Less Dep. Railroad Car - V1-RR Car 11203, 11206 11251-2, 11292-3
Actual - Rule 2
Affect of Deed Restrictions/Covenants - R&T 402.3
Aggregate, Intercounty Pipeline Rights of Way - R&T 401.8
Aircraft, BOE Approval of Commercial Cost/Value Guides for - R&T 5364
Allocation - CAC XIII-13 (& Footnote), R&T 607-608, Rule 2
Allocation of Sales Price - Rule 2
Allocation of Unitary BOE Value - R&T 746
Approaches to (See Approaches to Value)
Approaches to, Cable TV - R&T 107.7
Arms Length Transaction - Rule 2
Assessable Property, Adjustment by Legislature - CAC XIII-3.5
Assessed, Property Tax Relief - V2-Gov 16101.5
Acquisition Cost Less Depreciation, at, Railroad Car - V1-RR Car 11203, 11206, 11251-2, 11292-3
Base Year, of Mobilehomes, Determination - R&T 5825
Base Year, Timberland - R&T 52
Building Dept to Report of Seismic Retrofitting Imps to Assessor - R&T 74.5(c)
Certificated Aircraft – R&T 401.15, 401.17
Damaged Timber, BOE to Consult Timber Advisory Board about- V1-Timber 38204
Decline in - CAC XIII-A 2, R&T 51(a)(2) &e), V2-R&T 4831Rule 461
Decline in,
Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 51 Fn
Employee Evaluation Not to be Based on Val Enrolled Or Tax Collected - R&T 5907
Equal or Lesser, Defined, BYT - R&T 69.3(b)
Estimate in Case of Absent or Unknown Owners - R&T 460
Estimates of, for Local Jurisdictions - V2-Gov 27421
Fee Simple Unencumbered - Rule 2
Full Cash
General - R&T 110, 110.1, 401, Rule 2, Rule 460, AH 501
Inter-County Pipeline Rights of Way - R&T 401.10
Original Property, of, Defined - R&T 69.3
Percent Good Factors - R&T 401.16, LTA 04/019
Replacement Property, of, Defined - R&T 69.3
Illegal Goods, of - R&T 129
Immediate Harvest Value, Damaged Timber - V1-Timber 38204
Impairment of, Tax-Defaulted Property, Prohibition - V2-R&T 3441
Improvement, Allocation of - CAC XIII-13(Footnote), R&T 607-8, Rule 2
In Use - R&T 401.6, Rule 6; See Cleve. Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno
Increase of, at Assessment Appeal - R&T 1609.4, Rule 313(f), 307(d)
Increase, Notice of by July 1 - R&T 619
Lien Date - R&T 51(2)(c), 401.3
Loss in - CAC XIII-A 2, R&T 51(a)(2) &e), V2-R&T 4831
Loss in, Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
Manufactured Home Conversion to LPT, Market on Ensuing Lien Date - R&T 5802
Mobilehome Conversion to LPT, Market on Ensuing Lien Date - R&T 5802
Notice of (See Notice),
2% Inflation Factor, not required for - R&T 619(f)
Building Dept Report of Seismic Retrofitting Imp Value to Assessor - R&T 74.5(c)
General - R&T 619
New Base Year Due to Change in Ownership - R&T 75.31
Personal Property on Secured Roll, for - R&T 619.2
BOE, Validity Unaffected by Non-Receipt - R&T 725
Unitary Property Valuations, BOE - R&T 731
Periodic Review of Prop not under III A - R&T 1716
Periodic Substantiation of Non-Prop 13 Property's - R&T 405.5
Private Railroad Car, as Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Railroad Car, as Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Reductions in - CAC XIII-A 2, R&T 51(a)(2) &e), V2-R&T 4831, LTA 86/036
Reductions In, by Appeals Board & Stipulation - R&T 1607
Value (Cont.)

Relative Fair Market, Allocation of Sales Price - Rule 2
Seismic Retrofitting Imps, Building Dept to Report to Assessor - R&T 74.5(c)
Study of Equipment – R&T 401.20
Total Assessed, BOE Factor to Modify, School - V2-Ed 41200
Transfer from Secured to Unsecured Roll - V2-R&T 2921.5
Uncumbered Fee Simple - Rule 2
Unitary/Nonunitary, State-Assessed Prop - R&T 741-746
Unrestricted Fee - Rule 2
Written Statements of Value, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319

Value Area, Timber - Rule 1020, V1-Timber 38204,
Value Estimate, Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319

Value Increase,
Assessment Appeals, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Notice of, by July 1 - R&T 619

Value In Use - R&T 401.6, Rule 6; See Cleve. Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno

Vegetable, Trees & Vines - See Trees; Exemption, Tree & Vine
VEH - Vehicle License Fees, Blue Tab Section of V1 Vehicle,

Change in Ownership Terminates Exemption - V1-VEH 10756
Classification of - V1-VEH 10753.2
Defined - V1-VEH 10702
Determination of Market Value for License Fee - V1-VEH 10753, 10753.2
Handicapped Modifications, License Fee Exclusion - V2-VEH 10753.6
Leased, Liability - V1-VEH 10879
Modification Over $2,000 - V1-VEH 10753
Owned by Disabled Veterans - V1-VEH 10783
Owned by Medal of Honor Recipient - V1-VEH 10783
Owned by U.S. Government - V1-VEH 10781, 10782
Registration Year More/Less than 12 months - V1-VEH 10755
Steel-Wheel/Track Laying/Rubber-Tired Equipment - R&T 994
Subject to Registration under VEH. Code - V1-VEH 10758
Trailer, Semi-trailer, or assorted dollies with ID Exempt - R&T 225

Vehicle Code - Vehicle License Fees, Blue Tab, V1 (See Gold Tab, Back of V2; Other Code Provisions)
Vehicle License Fee Law - V1-VEH 10701-11005.6
Vehicle License Fees (See DMV),
Account Transfers, State General Fund - V1-VEH 11004
Allocation by Controller - V1-VEH 11005
Allocation, City - V1-VEH 11003.3-.4, 11005-11005.6
Certain Mobilehomes Exempt from - V1-VEH 10784-5
Change in Ownership Ends Exemption - V1-VEH 10756
Classification of Vehicles - V1-VEH 10753.2
Collection of -V1-VEH 10852
Computation - V1-VEH 10752, 10752.1
Delinquent Tax - V1-VEH 10769-70, 10853-54
Determination of Fee - V1-VEH 10752, 10752.1
Determination of Market Value -V1-VEH 10753.2
Disabled Veteran Owned Vehicles - V1-VEH 10783
DMV Report to Auditor, Biannual - V1-VEH 11003.1
Enforcement of Provisions - V1-VEH 10951, 11003
Exemption of U.S. Government Vehicles - V1-VEH 10781-82
Fund Appropriations - V1-VEH 11002
Fund Deposits - V1-VEH 11001
General - 1st Blue Tab Section, V1 - V1-VEH 10701-11005.86
Handicapped Persons Exclusion - V2-VEH 10753.6
Highway Patrol Support - V1-VEH 11004.5
Highway Usage, Fees for - V1-VEH 10751
Historical Vehicles - V1-VEH 10753.3
In Lieu of Other Taxes - V1-VEH 10758
Late, as Lien - V1-VEH 10876
Leased Vehicle Liability - V1-VEH 10879
Liens - V1-VEH 10876
Local Govt Owned/Leased Vehicles Exempt - V1-VEH 10781-82
Market Value Determination - V1-VEH 10753, 10753.2
Vehicle License Fee (Cont.)

Market Value of Trailer Coaches - V1-VEH 10753.3
Mobilehome Accessories - R&T 5805
Mobilehome Owned by Disabled Veteran - V1-VEH 10788

Mobilehome,
- Destroyed by Disaster - R&T 172, 172.1
- Refunds - V1-VEH 10901, 10902
- Reinstatement of Fees - V1-VEH 10760

Payment Rounded to Nearest Dollar - V1-VEH 10759
Percent of Market Value, as a - V1-VEH 10752, 10752.1
Refunds of - V1-VEH 10901, 10902
Registration Year More/Less than 12 Months - V1-VEH 10755
Reinstatement/Eligibility, Mobilehome - V1-VEH 10760

Relief for Mobilehomes - R&T 172, 172.1
Relief from, Mobilehome Disaster Relief - R&T 172-172.1
Report by Auditor to Assessor - V1-VEH 11003.2
Report to Auditor by DMV- V1-VEH 11003.1
Reports, Collection & Distribution - V1-VEH 11003-4
Rounding to Nearest Dollar - V1-VEH 10759
Seizure & Sale of Vehicles - V1-VEH 10877
Special Account Transfers, State Gen Fund - V1-11003.3
Trailer Coach Fees - V1-VEH 10752.1
Trailer Coach Market Value - V1-VEH 10753.3
Trailer Coaches - See Trailer Coaches License Fees
Trailer Coaches, Disbursement - V1-VEH 11003.3
Transfers of Ownership - V1-VEH 10757
Transfers to State General Fund - V1-VEH 11004
Vehicle Defined - V1-VEH 10702
Vessel Registration - V2-VEH

Vehicle License Fee Adjustment – R&T 97.70

Vendors and Tax Representatives,
- Appeal/HOX Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537, 39; USC 3001(h), & 3005
- Uniform Standard of Appraisal Practice, Appeals - R&T 80.1; V2-B&P 11319
- Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319

Ventura County Flood Control District - V2-STATS 1978, Ch. 1085
Ventura Port District, Possessory Interests - R&T 201.6

Verification,
- Continuing, Disabled Veterans Exemption Eligibility - R&T 279
- Property Tax, of - R&T 164

Vessel,
- 4% Assessment - R&T 130, 227, Rule 151
- 15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227
- Annexed as Improvement (See Specialty Restaurants v. LA. County)
- Assessment - R&T 130, 232, 228, Rule 151
- Cargo Container - R&T 232
- Certification Withheld for Delinquent Unsecured Tax - V2-R&T 3205, [VEH 9880]
- Commercial Sports Fishing Boats, Occasional Use, 15% - R&T 227
- Defined - R&T 130, 228
- Described - Harbors & Navigation Code Sec 651
- Dive, used for Tour or Whale Watching Purposes, 15% - R&T 227
- DMV Registration Report to Assessor - V2-VEH 9869
- DMV Renewal Withheld, Unsecured Tax Delinquent - V2-R&T 3205, [VEH 9880]

Documented
- Affidavit Filing Date Shift to Feb 15 - R&T 275.5
- Affidavit Late Filing Deadline for 80% reduction, August 1 - R&T 275.5
- Assessment - R&T 227, 1138-1141
- Defined - R&T 130
- Exemption - R&T 254, 255, 275.5
- General - R&T 130, 227, 254-5, 275.5, 1138-1141
- Last Day to File for R&T 227 Assessment - R&T 275.5
- Notice of Assessment by August 1 - R&T 275.5
- Outside of State - R&T 1138
- Undocumented - R&T 1141

Exemption,
- Affidavit Annual Filing - R&T 254, 255
- Construction, when under - R&T 209.5
**Vessel, Exemption (Cont.)**

Documented Vessels - R&T 254, 275.5
General - CAC XIII-3
Market Value of $400 or Less - R&T 228
Tons Burden, Defined – ALO 860.0022.005
Transportation of Freight or Passengers - CAC XIII-3, 209
Under Construction - R&T 228

Ferries, Defined - R&T 1136
Ferries, Inter-County - R&T 1137
Floating Homes – ALO 170.0041, R&T 4831
Floating Structure – ALO 860.0023
Four-Percent Assessment - Rule 151
Historical Wooden Vessel - R&T 230
Mooring, Habitual Place of - R&T 1139
Nondocumented - R&T 1141
Occasional Use, Commercial Sports Fishing Boats, 15% - R&T 227
Registration, DMV Report to Assessor - V2-VEH 9869
Registration and Transfer - V2-VEH 9896
Seven (7) or more Persons for Hire - R&T 227
Under Construction, Exempt - R&T 209.5
Undocumented - R&T 1141
United States, Defined - R&T 130
Valuation Factors (Annual) – LTAs 08/081, 10/004, 10/076, 12/004, 13/009, 13/061, 14/064, 16/003, 16/048

Vesting of Title in Purchaser, Property Sold for Unsecured Tax - V2-R&T 2960

Veteran,
Disqualified, Homeowners' Exemption - R&T 255.2
Defined - CAC XIII-3, R&T 205.5, V1-VEH 10788

Veterans,
Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
Appearance/Subscription of Affidavit by Representative - R&T 253
Assessment Ratio Changes - R&T 205.1
Audits - See Veterans' Exemption
Deceased, Eligibility of Parents for Veterans' Exemption - CAC XIII-3q
Deceased, Eligibility of Spouse - CAC XIII-3, 4, R&T 205.5
Defined - CAC XIII-3, R&T 205.5, V1-VEH 10788
Disabled,
Property Return to Assessor w/Affidavit (See Disabled Veterans Exemption) - R&T 277
Exemption (See Disabled Veterans Exemption),
Confined to Hospital or Care Facility - R&T 205.5(b)(2), 279
Continuing Eligibility, Verification - R&T 279
Death of Vet While on Active Duty - CAC XIII-4 (ACA 49, 1992)
Effective Dates - R&T 279
Eligibility Redetermination - R&T 279.5
Eligibility, Spouse, Vet Died on Active Duty - CAC XIII-4 (ACA 49)
Eligibility Verification - R&T 279
Escape Assessment for Error - R&T 279.5
Filing Deadline, Partial - R&T 75.21(c)(4), 276
Exemption Filing Period Change to January 1 to February 15 - R&T 273, 273.5
Homes - CAC XIII-4, R&T 205.5
Incorrectly allowed - R&T 279.5
Ineligible Property - R&T 279.5
Notice of Requirements/Penalty/Duty - R&T 278
Partial - R&T 75.21(c)(4), 276, Rule 464
Partial, Filing Deadline - R&T 75.21(c)(4), 276
Property Return With Affidavit - R&T 277
Supplemental Assessments - R&T 75.21

Incorrectly Allowed Exemption - R&T 279.5
Mobilehomes Owned by - V1-VEH 10783
Notice of Exemption, Mailing - R&T 278
Partial Exemption - R&T 276, Rule 464
Vehicles Owned by - V1-VEH 10783
Exemption – (See Veterans' Exemption)
Medal of Honor Recipient Owned Vehicles - V1-VEH 10783
Mobilehomes Owned by, License Fee Exemption - V1-VEH 10788
Organizations of, Exemption – (See Veterans' Organization Exemption)
Parents of Deceased Veteran, Veterans' Exemption - CAC XIII(q)
Veterans (Cont.)

Philippine Commonwealth Army, Members as - AB 2161
Rate of Tax - Rule 464
Representatives of - R&T 253
Spouse Eligibility for Exemption - CAC XIII-3, 4, R&T 205.5
Supplemental Assessments - R&T 75.21
Testimony by Veteran or Spouse to Verify Claim - R&T 282, 282.5
Vehicles Owned by, License Fee Exemption - V1-VEH 10783
War & Campaign Listing - R&T 205
Welfare Board, Possessory Interests in - R&T 213.5
Veterans Welfare Board, Possessory Interests in Real Estate - R&T 213.5
Veterans' Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
Veterans' Exemption (See Disabled Veterans' Exemption),
Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273
Appearance by Representative - R&T 253
Assessment Ratio Changes - R&T 205.1
Audit of Claims by Auditor - R&T 280-286
Audit Procedures - R&T 281
Audits,
Applicability of Provisions - R&T 280, 285
Auditor Defined - R&T 286
Claims of, by Auditor - R&T 280-286
Disallowance of Exemption - R&T 282.5
Improper Denial of Exemption - R&T 283
Improper Exemptions, Assessor Notice - R&T 284
Notice of Improper Exemption - R&T 284
Procedure - R&T 281
Testimony by Veteran or Spouse - R&T 282, 282.5
Claim Procedures - R&T 252
Claims Without Regard to Time Limit - R&T 273
Disabled – (See Disabled Veteran Exemption)
Disallowed Claims - R&T 255.2
Disqualified Veteran & Homeowners' Exemption - R&T 255.2
Duplicate Filing - R&T 252.1
Filing Deadline - R&T 75.21(c)(4), 255
Filing Deadline, Partial Exemption - R&T 75.21(c)(4), 273.5
Filing Period Change to January 1 to February 15 - R&T 273
Filing Requirements, Additional Information Required – R&T 75.21, 276.1, 276.2, 277, 408
General - CAC XIII-3, 4, R&T 205
Parents Eligible - CAC XIII-3 (q)
Partial Exemption - R&T 75.21(c)(4), 273.5
Partial, Filing Deadline - R&T 75.21(c)(4), 273.5
Recordation of Property Interest - R&T 261
Representative of, Subscription/Appearance - R&T 253
Spouse Eligibility - CAC XIII-3, 4, R&T 205.5
Subscription of Affidavit by Representative - R&T 253
Supplemental Assessments - R&T 75.21
Tax Rate - Rule 464
Tax Rate Applied after Exemption - Rule 464
Testimony by Veteran/Spouse to Verify Claim - R&T 282-.5
Unmarried Spouse of Deceased Veteran - R&T 205.5
Wars & Campaigns Listing - R&T 205
Veterans' Organization Exemption,
Affidavit Annual Filing - R&T 254
Affidavit Contents - R&T 259.7
Bingo not a Factor - R&T 215.2
Bingo, Prop used for - R&T 215.2
Buildings & Real Property - R&T 215.1
Duplicate Filing - R&T 254.5
General - R&T 215.1
Late Claims - R&T 270
Partial Welfare Exemption - R&T 214
Personal Property - R&T 215
Post Lien Date Acquisition - R&T 271
Property used Exclusively for - R&T 214
Supplemental Assessments Exemption - 75.21
Veterans' Welfare Board,
   Possessory Interests in Real Estate - V2-R&T 2190.1
   Prop Deeded To, Cancellation of Tax - V2-R&T 4986.4
Veterans Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
Video Service Interests, Valuation of, Switch from Local to State License – R&T 107.7
Vines (See Trees and Vines; Exemption, Tree & Vine),
   Business Inventory - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
   Fruit/Nut Bearing, Open-Space Land Valuation - R&T 429
   Fruit/Nut/Vegetable, Base Year Value - R&T 53
   Grapevines Destroyed by Pierce's Disease - R&T 53
   Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Vineyard,
   Defined - Rule 131
   Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Violations, Timber Tax,
   Classed as Misdemeanors - V1-Timber 38803
   Penalties - V1-Timber 38801, 38802
   Prosecution Statute of Limitations - V1-Timber 38804
Voiding, of Tax Deeds - V2-R&T 3728, 3729
Volumes, Timber, US. Forest Service - Rule 1027
Voluntary Conversions, Mobilehome/Manufactured Home Market Value Date - R&T 5802
Volunteer Fire Company, San Diego County - V2-STATS 1983, Ch. 406
Volunteer Fire Departments,
   Defined - R&T 213.7
   Exemption - R&T 213.7
Vote Requirement to,
   Increase Property Tax - CAC XIII A-3
   Raise State Revenue, by Legislature - CAC XIII A-3
Voucher, Cancellation, Payment of Tax on Wrong Property - V2-R&T 4912

W
Wagering Facility, Satellite, 2% Commission Retained not for Prop use - V2-B&P 19605.7-.71
Waiver,
   Appeal, 2 Year, Extension of, Failure to Provide Data under 441(d) - R&T 441(h)
   Appeal, 2 Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
   Appeal, 2 Year Hearing Requirement, 90 Day Extension - R&T 1641.2
   Delinquent Tax Penalties, of - V2-R&T 2610.5
   Exemption - CAC XIII-6
   Penalty & Interest, of, Storm or Flood Damaged Property - V2-Gov 43005.7
   Two Year, Appeals Hearing - R&T 1604, 1641.2, Rule 309
Ward, Defined - R&T 62
Warrants,
   Collection/Enforcement, for, Tax Postponement Lien - V2-R&T 3201-04
   Enforce Liens & Collections, to, Timber Tax - V1-Timber 38541
   Tax Collection,
      Collection of Fees - V1-RR Car 11503
      Issuance of - V1-RR Car 11501
      Payment of Fees - V1-RR Car 11502
Wars, and Campaigns, Listing for Veteran's Eligibility - R&T 205
Waste,
   Hazardous/Toxic (See Hazardous Waste)
   Prohibition of & Penalty for, Tax Defaulted Property - V2-R&T 3441
   Waste Control – (See Hazardous Waste)
   Watching, Whale, Boats & Vessels used for 15% or less of Operating Time - R&T 227
   Water Carrier, Intrastate, Defined - R&T 1016
   Water Carrier Returns, Intrastate - R&T 1020
   Water Conservation Equipment,
      Defined - R&T 73.5
      New Construction Exclusion - R&T 73.5
   Water Distribution Systems, Assessment - V2-R&T 2189.6
Water Districts (See Districts),
Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
Defined - V2-Water 20220
Improvement District formed by March 1, 1980 - V2-STATS 1980, Ch 450
Metropolitan, Tax Reliance Reduction Report - R&T 97.6
Municipal - V2-STATS 1979, Ch. 111
Secured Roll, Acquisition of Copy by - R&T 647, 649
Unsecured Roll Property Description - R&T 648, 649

Water Ditches, Assessment - R&T 984
Weekends, Filing Deadlines Falling on - R&T 166, 724
Welfare, Recipients of, Property Tax Relief - V2-Gov 16160
Welfare & Institutions Code, Revenue Allocation Computation - R&T 97.7
Welfare Board, Veterans, Possessory Interests in Real Estate - R&T 213.5, V2-R&T 2190.1
Welfare Exemption,
236 Apartments - R&T 214(f)
Affidavit/Financial Statement Filing - R&T 254-254.5, 254.6, 259.5
Appraisal Fee, Sale of Tax-Defaulted Property - V2-R&T 3698.5
Assessor Duties - R&T 254.5
Board Duties - R&T 254.6
Bonded Indebtedness included - R&T 214
Charitable Property in use for 30 Years - R&T 214.3
Charitable Purpose, Transportation Service – ALO 880.0565
Charitable/Hospital Prop in use for 30 Years - R&T 214.3
Charter School – ALO 880.0025
Claim Affidavit – R&T 259.14
Claim Procedures - R&T 254.5, 254.6; LTA 16/028
Claims Review - R&T 254.5, 254.6; Rule 136
Construction in Progress – ALO 880.0062, 880.0063
Definition - R&T 213.7, 214, 214.17; LTA 99/58
Demolition of a Building - R&T 214.2
Educational Purpose is Charitable Purpose - R&T 214
Exclusive Use – ALO 880.0099
Exemption Limitation – R&T 214, 214.17
Extends to Bonded Indebtedness - R&T 214
Facilities under Construction - R&T 214.1, 214.2, 532.2
Financial Statement Filing 1st Time & Thereafter by Request - R&T 254.5, 254.6
Franchise Tax Board Exemption Letters in Lieu of IRS Ltr. - R&T 214
General - R&T 214-214.13, LTA 00/008
Governmental Entities, Inclusion of in Limited Liability Companies (See PT Rule 136) – R&T 214 and 214.8
Grazing Lease – ALO 880.0129
Handicapped Persons - CAC XIII-8.5, R&T 214
Hospital Needs - R&T 214.11
Incidental Nonprofit Users, Documentation of – R&T 214
Incidental Use – ALO 880.0109
Improvements - R&T 214.12
Jewish Community Centers Development Corp. v. Los Angeles County (2016) 243 Cal.App.4th 700; LTA 16/028
Late Claims - R&T 270
Limitations - R&T 214.8
Limited Liability Company,
Governmental Entities - R&T 214 and 214.8
Holding Title Only – ALO 880.0148
Inclusion of Governmental Entities – R&T 214, 214.8, P.T. Rule 136
Managing General Partner – ALO 880.0149
List of Revoked OCC & SCC – CAO 2013/006
Low-Income Housing,
Consent Decree Low-Income Rental Housing – R&T 214, 214.16
Housing Credits – ALO 880.0156
Partial Exemption Guidelines – 15/018
Low-Income Housing not Subject to R&T 2229 - V2-R&T 2229, V2-STATS 87, 88
Low- or Moderate-Income Housing - R&T 214, 237, LTA 99/58, 99/76
Minimum Sale Price of Tax-Defaulted Property - V2-R&T 3698.5
Natural Area Preservation - R&T 214.02
Natural Lands Conservation Management – R&T 214.02, LTA 13/018
New Construction, Abandoned or not used for Welfare Purpose - R&T 214.1, 214.2
Nursery Schools - R&T 214, 221
Oceanographic Research Organization - R&T 214
Welfare Exemption (Cont.)
Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Partial, Extended to Veterans' Organizations - R&T 214
Partial, Related Facilities – R&T 214(g)(3)
Payment in Lieu of Tax Agreement (PILOT), Low-Income Housing – R&T 214.06, 214.07, 214.08, 214.09; ALO 880.0155.005
Property Acquired after Lien Date - R&T 271
Property Leased to Government Entity - R&T 214.6
Property under Construction - R&T 532.2
Property under Redevelopment Plan - R&T 214.13
Property used Exclusively for Nature Reserve or Open-Space Land - R&T 214.02
Property used Exclusively for Veterans' Organizations - R&T 214
Property used for Scientific Purpose - R&T 214
Recordation of Interest in Property - R&T 261
Recorded Regulatory Agreement – ALO 880.0267
Redevelopment Plans Dedicated to Certain Use - R&T 214.13
BOE Review Procedures - R&T 254.6; Rule 136
Schools Less than Collegiate Grade - R&T 214.4, 214.5
Student Union – ALO 880.0283
Supplemental Assessments, filing for, 180-Days Filing Period – R&T 75.24
Supplemental Assessments, from - R&T 75.21, 75.22,
Synthetic Lease – ALO 880.0128.005
Tax-Defaulted Property, Minimum Sale Price & Appraisal Fee - V2-R&T 3698.5
Tax-Exempt Status – ALO 880.0285
Unrelated Business Taxable Income - R&T 214.05
Welfare Organization, Property Leased from, by Govt Entity - R&T 214.6
Wetlands Bank Site, As Public Entity, Payment of In Lieu Fees - [F&G 1775 et seq. of Sec 2]
Wetlands Reserve Program Easement – ALO 210.0029
Whale Watching, Boats & Vessels used for 15% or less of Operating Time - R&T 227
Whitewood Subzone, of Redwood Region, Timberland - R&T 434.5
Wildlife, Defined - R&T 421
Wildlife Areas, Designated, In Lieu Fees for - V2-F&G 1504
Wildlife Habitat Area, Defined - V2-Gov 51201
Wildlife Habitat Contract, Defined - R&T 421
General - R&T 423.8
Immune to 150 Acre Requirement - R&T 423.8
Land Subject To, LCA Valuation - R&T 423.7
Land Valued per R&T 402.1 - R&T 423.8
Wildlife Refuge Fund, National, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 C.F.R 34.5(d)
Will, Change in Ownership - Rule 462.260(c)
Date of Death as Date of CIO, Parent/Child Transfer if through - R&T 63.1
Willful Failure to Pay, or Cause to be Paid - R&T 38574
Williamson Act (See LCA)
Williamson Land Act (CLCA) - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097, (See LCA)
Williamson Land Act (CLCA), Cancellation Value Appraisal – Gov 51203
Williamson Land Act, Revise Contract Language and Assessment – R&T 16142, 16142.1, 16148, 51244, 51244.3
Winegrape Pest & Disease, Special Districts - [F&A 6200]
Withdrawal, of Exhibit, BOE Equalization Hearing - V1-HPR 5087
Withholding, Timber Tax - V1-Timber 38503
Witnesses, Subpoenas by State Board of Equalization - V1-HPR 5086, V2-Gov 15613
Woodcuts, Defined - R&T 217
Work, of Local Officials, Review of, by BOE - V2-Gov 15612
Work Force in Place, Cable TV Intangibles - R&T 107.7(d)
Works of Art,
Assessment - R&T 986
Exemption - R&T 217, LTA 04/047, ALO 880.0590
Work of the Free Fine Arts, Defined - R&T 217
Writ of Attachment, Timber Tax Payment Enforcement - V1-Timber 38513
Writing, Defined - R&T 8

226
<table>
<thead>
<tr>
<th>X</th>
<th>XI - Article 11 of the California Constitution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>XIII - Article 13 of the California Constitution</td>
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<tr>
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<td>XIII A - Article 13-A of the California Constitution (Prop 13)</td>
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<tr>
<th>Y</th>
<th>Year,</th>
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<tbody>
<tr>
<td></td>
<td>Assessment - R&amp;T 118, 532</td>
</tr>
<tr>
<td></td>
<td>Assessment, Defined, Statute of Limitations - R&amp;T 532</td>
</tr>
<tr>
<td></td>
<td>Year Round Registration, Defined - V1-VEH 10706</td>
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<tr>
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<td>Yearling, Defined - R&amp;T 5716</td>
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<tr>
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<td>Yield Rate Component,</td>
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<tr>
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<td>Historical Properties, set by BOE - R&amp;T 439.2</td>
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<tr>
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<td>Open-Space Land, set by BOE - R&amp;T 423</td>
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<tr>
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<td>Yield Tax (See Timber Tax),</td>
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<td>Defined - V1-Timber 38110</td>
</tr>
<tr>
<td></td>
<td>Timber – (See Timber Tax)</td>
</tr>
<tr>
<td></td>
<td>Yield Tax Law, Timber - V1-Timber 38101-38908</td>
</tr>
<tr>
<td></td>
<td>Young-Growth Redwood - Rule 1021</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Z</th>
<th>Zone, Production, Timberland, Notation on Roll - R&amp;T 433</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Zoning,</td>
</tr>
<tr>
<td></td>
<td>Notice of Change - V2-Gov 65862, 65863.5</td>
</tr>
<tr>
<td></td>
<td>Term of, Timberland - V2-Gov 51114</td>
</tr>
<tr>
<td></td>
<td>Timberland - V2-Gov 51112, 51113</td>
</tr>
<tr>
<td></td>
<td>Zoological Society,</td>
</tr>
<tr>
<td></td>
<td>Possessory Interest, Welfare Exemption - R&amp;T 222.5</td>
</tr>
<tr>
<td></td>
<td>Property, Welfare Exemption - R&amp;T 222</td>
</tr>
</tbody>
</table>
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
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
DTTTA - 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
Abbreviations Used in the Index (Cont.)

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. 90/002])
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 suppl. - 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
Abbreviations Used in the Index (Cont.)

V2 - Volume 2 of the Property Taxes Law Guide
Val. - Value, or Valuation
  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
XIIIA - Article 13 A of the California Constitution, V1