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2000 Practical Index to Property Tax Resources

7th Edition

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VERSION 6.0

Purpose: This index is intended to be a user-friendly, comprehensive supplement to SBE's Property Taxes Law Guide Volumes 1 & 2, and includes references to selected Letters to Assessors, Attorney General Opinions, court cases, and other assorted citations. Every effort has been made to adapt the reference citations to the every-day language of the Assessor's staff and to cross-reference material in as many ways as possible.

Abbreviations: Most Abbreviations are defined as part of the Index itself; simply look them up in the alpha section as though they were a word.

Errors and corrections: Any errors or omissions should be reported to the Property Tax Department, Policy, Planning, and Standards Division, of the State Board of Equalization. You may call 916-445-4982, or fax (916) 323-8765 with that information. If a topic is not found where you expected it to be, let us know and we will add it to future editions. We also welcome any criticisms, comments or suggestions you might offer.

- **Note**: A ***Numeric Index*** follows the Alphabetic Index. It may be helpful if you are searching for those laws which have specific day deadlines, dollar amounts of terms in years or months. Unfortunately, the Numeric Index is less comprehensive than the Alpha Index.

- **Note:** *A* ***Practical Index of SBE Letters to Assessors*** (LTA's) follows the Numeric Index (first added in the Jun 96, 2d edition).

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Appraisal Certificate required - Gov Code 24002.5 eff 97, R&T 670 & 673 eff 98
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Copies of Roll to Cities of 2nd-58th Class Counties - R&T 647
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County Supervisors/SBE to provide equip, books, furniture, office & etc. - R&T 1251-1256
Declaratory Relief Action by - R&T 538, V2-R&T 5152
Defamation Action Liability - *Nadel v. Regents of UC*, 1994, 28 Cal App 4th 1251, *Sanborn v. Chronicle Pub. Co. et al*, 1976, 18 Cal 3d 406, 411
Definition - R&T 128, Rule 301
Delivery of Roll to Auditor - R&T 617
Description of Property for Tax Deed Sale - V2-R&T 3691.3
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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 - Gov Code 24002.5 eff 97, R&T 670 & 673 eff 98
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 SBE provided - R&T 1251-1256
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Extension of Time for Filing SBE Reports - V2-Gov 15620
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Factual Errors, Correction - R&T 51.5, LTA 91/53
Furniture & Equipment Provided by Board of Sups - R&T 1251-1256
Handbooks and LTAs, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
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Increase in Value at Appeals, Authority & Notice - R&T 1609.4, Rule 313(h), 307(d)
Inform Assessee of Value Increase by 1 July, to - R&T 619
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Information Supporting Enrolled Assessment, Request for - R&T 408(e)(2) '96
Inspection of
Corporate Records - V2-B&C 1506
State Income Tax Records - B&C 26453c(not in PTLG), see also footnote to R&T 405 (extent of Assessor's rights), *Lyon's v. Estes*
Work by SBE - 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
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July 1 Roll Completion Date - R&T 616, 617
Legal Counsel - V2-Gov 31000.6-31000.7
Letters and Handbooks, SBE, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Liability against Official Bond - R&T 1361, 1366
Liability for Defamation Actions - *Nadel v. Regents of UC*, 1994, 28 Cal App 4th 1251, *Sanborn v. Chronicle Pub. Co. et al*, 1976, 18 Cal 3d 406, 411
Liability for Failure to Assess - R&T 1361, 1366
List of Racehorse Tax Returns to Collector by 25 Dec - Rule 1045
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Descriptions - R&T 322-327
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Dept of Aeronautics, Aircraft in County - V2-R&T 5366
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Prescribed SBE Exemption forms/Checklists To, by 1 November - Rule 101
Presumption Duty Performed Properly & Property Assessed Fairly - Rule 321(a), Evidence Code 664
Provide SBE with Info re: State Assessed Property, to - R&T 831
Provision of Roll Data to Special Districts, Etc - R&T 647-649
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Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Qualifications for Election to include Appraisal Certificate - Gov Code 24002.5 eff 97, R&T 670 & 673 eff 98
Racehorse Tax Return Forms Provided by 15 December - Rule 1045
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Records,
$1 Fees for Copies - R&T 162
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Destruction of - R&T 465
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IRS Access - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, SBE 1989 SBE Confidentiality Assessment Practices Survey, pg 13
Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
Magnetic Tape 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) '96
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) '96
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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 SBE of Assessment Statistics by 2nd Monday in July - R&T 407

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Request for
Information from Appeal Applicant - R&T 441(d), SBE v. *Ceniceros Daily Journal DAR 3905*
Information Supporting Enrolled Assessment - R&T 408(e)(2) '96
Written Ruling, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
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Assess Welfare Exemption New Construction Abandoned/Not used - R&T 214.1-.2
Attend Appeal Hearings - R&T 1610.2
Follow SBE Rules/Regs - R&T 538
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Restriction on Holding Other Offices - V2-Gov 27422
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Right to Request for Information, Assessment Appeals - R&T 441(d), SBE v. *Ceniceros Daily Journal DAR 3905*
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SBE or Board to provide Office equip, books, furniture, office, stationery - R&T 1251-1256
SBE LTAs and Handbooks, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
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Secured Roll Certification & Delivery - R&T 616
Seismic Retrofitting Imps Value, Building Dept Report of to Assessor - R&T 74.5(c), LTA 99/60
Send Draft Copies of Prescribed Forms to SBE, 15 October - Rule 171
State Income Tax Records, Inspection of - B&C 26453c(not in PTLG), see also footnote to R&T405 (extent of Assessor's rights), *Lyon's v. Estes*
Stipulation to Judgment Error, affect on Filing Period - R&T 1603, 1605(b), LTA 95/36
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Value Info Provided for SBE Assessed Property - R&T 831
Value Increase at Appeals, Authority & 10 Day Notice - R&T 1609.4, Rule 313(h), 307(d)
Written Findings, re Data Altering Previous Assessment, Mandatory Audits - R&T 469
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Written Rulings, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
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Assignment, of lease, Possessory Interest, no CIO if during est. term of possession - R&T 61,62
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Augmentation Fund, Special Districts, Creation, Etc - R&T 98.6(R)
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SBE Adopts Railroad Car Assessment Roll - V1-RRCar 11336
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Two Equal, Payment of Tax - V2-R&T 2605-2607.1, 2700-2708
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Railroad Car Tax - V1 - RRCAR 11253
Redemption of Tax-Defaulted Prop - See Redemption
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2 R&T 5145.5 eff '98
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2 R&T 5145.5 eff '98
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SEC, Exempt from Documentary Transfer Tax - V1-DTTA 11924
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Intangibles,
Cable TV - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/75
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Inter-County Ferries - R&T 1137
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Intra-County Portion, Combination into Single Assessment - 401.13
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Refunds & Billing - R&T 401.11
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
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Interest Computation Period, Refunds - V2 R&T 5151
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Intermediate Holder, Mobilehome Park Conversion - R&T 62.2, LTA 99/75
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Interspousal Transfers, Change in Ownership - R&T 63, Rule 462.220
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Date of Change in ownership - Rule 462.260(b)
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Intra-County Base Year Transfer,
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Intra-County Base Year Value Transfer, Board of Supervisors, Disaster Relief Resolution - R&T 69.5
Intra-County Pipeline Lands and Rights of Way,
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Intra-County Pipelines, Base Year Value of Segments and Components - 401.13
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Business, Exemption - R&T 129, 219, 531.5, Rule 133
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Probate, CIOS Filing at time Inventory & Appraisal filed with Court - R&T 480
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Defined - CAC XIII-28
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Inyo County, Assessment of Local Govt Prop - CAC XIII-11
Irrevocable Trusts, Change in Ownership - Rule 462.160, 462.260(c)(1)
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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 Code 26625.1
Unsecured Roll Acquisition - R&T 648, 649
IRS - Internal Revenue Service
IRS,
Access to Assessor's Records - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, SBE 1989 SBE Confidentiality Assmnt Practices Survey, pg 13
Exemption Letters, Franchise Tax Board Letters in Lieu of, Welfare Exemption - R&T 214

J

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 SBE - 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, SBE - R&T 732
January 2, SBE Property Statement Request to State Assessee - LTA 90/02
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 90/03
January 25, Auditor to File Transactions/Receipts W/Tax Collector - R&T 2616
January 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to Complete RR Car Reassessment Hearings - 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
Jeffery Pine - Rule 1021
Jeop - Jeopardy
Jeopardy Assessment, Railroad Car (*See also Railroad Car Tax*),
Railroad Car, Delinquent Tax - V1-RRCar 11354
Railroad Car, Notice of - V1-RRCar 11352
Railroad Car, Reassessment Petition - V1-RRCar 11353
Jeopardy Determination (*See also Timber Tax*),
Hearing Request - V1-Timber Tax 38345
Hearings - V1-HPR 5062-5067, behind Rule section
Late Payment Interest Rate - V1-Timber 38432
Notice Mailing - V1-Timber 38434
Order of SBE or Admin Officer - V1-HPR 5065, behind Rule section
Penalties - V1-Timber 38432
Redetermination Petition - V1-R&T 38433, HPR 5061, behind Rule section
Reductions of - V1-HPR 5066, behind Rule section
Relief Determination - V1-HPR 5065, behind Rule section
Sale of Seized Property - V1-HPR 5063, behind Rule section
Joint Purchases, Tax-Defaulted Property - V2-R&T 3792
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Change in Ownership - Rule 462.040
Change in Ownership, Exclusions - Rule 462.040(b)
Creation/Transfer/Termination as CIOS - R&T 61, 65, Rule 462.040
Transfer of Interests - R&T 61, 65, Rule 462.040
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Errors (*See also Errors*),
General - R&T 51.5, V2 4831, LTA91/53
12 month Appeal Period - R&T 1603(c), LTA 91/53, 95/36
Appeal outside normal Period - R&T 1603, LTA 91/53, 95/36
Assessor's, affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 91/53, 95/36
Assessor/Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/53, 95/36
For Assignees, Railroad Car Tax - V1-RRCar 11557
For Taxes, City, Satisfaction - V2-Gov 43063
For Taxes, Timber Yield Tax - See Timber Tax Judgments
Interest on, Railroad Car Tax - V1-RRCar 11576
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Timber Tax, Rate of Interest - V1-Timber 38616
Unassessed 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
Judgment Errors - See Judgement, Errors
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, Assmnt Statistics Reported to SBE - R&T 407
3rd Monday In, Applications to SBE for Review, County, Etc - R&T 1840
3rd Monday In, Local Board Meets in 2nd-58th Class County- R&T 1604
Last Day In, Auditor Ascertains Total Tax Collected - R&T 2910
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
Inform Assessee of Value Increase - R&T 619
Inform SBE of Value of Property Receiving HEX - 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
July 2,
1st Day to File Main Roll Appeal - R&T 1603, LTA 91/53, 95/36
To September 15, Appeal Filing Period, Main Roll - R&T 1603, LTA 91/53, 95/36
July 5, Account to Auditor for Money Collected - V2-R&T 2616
July 15,
Auditor Certifies Timber Tax Revenue to Controller - Gov 27423
Duplicate Property Statement Returned if Requested - R&T 443.1
Estimates of SBE Assessed Value to Auditors by - R&T 755
First Day to Inspect SBE Roll - R&T 755
State Controller Notified of Timber Rev by Auditor - Gov 27423
July 16, Appeal Boards Meet in 2nd-58th Class Counties - R&T 1604
July 20,
File Declaration of Intent to Petition After SBE Val Notice, to - R&T 731
Prior to Appeal Hearing, Minimum for Filing Exchange of Information - R&T 731
July 25, Tax Collector Statement of Transactions to Auditor - R&T 2616
July 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
SBE Adopts Assessment Rolls/Transmits to Auditors - R&T 756
SBE to Hear Petition Appeals of Unitary/Non-Unitary Val - LTA 90/02
Timber Tax for 1 Apr-30 Jun Period Due - V1-Timber 38401
June 1,
Auditor Delivers Certified Secured Roll to Collector - R&T 2855
SBE Notifies Assessor of Welfare/Vets Eligibility - R&T 254.5
To 4 June, Delivery Period of Delinquent Roll - V2-R&T 2626-27
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
June 15,
Assessor Provides Description of Property 4 Tax Sale - R&T 3691.3
Welfare/Vets Exemption Findings to Assessor by SBE - R&T 254.5
June 27, Statement of Transactions, Tax Collector to Auditor - R&T 2616
June 30,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day for Assessor to Notify SBE of HEX Prop Value - R&T 1367
Last Day to,
Estimate Timber Harvest Value, SBE - V1-Timber 38204
File Disabled Veteran Termination Notice - R&T 278
File Religious Ineligibility Notice - R&T 257
Mail Non-unitary Value Notice, SBE - R&T 732
Of 5th Year, Delinquent Tax Installments May be Elected - 4217

(June 30, cont.)

Prior to 5:00 p.m., Delinquent Tax Installment Program - R&T 4217
Unpaid Separately Billed SBE Tax to Unsecured Roll - V2-R&T 2189.1
Unpaid Tax is in Default - V2-R&T 3436

Jurisdiction,

Defined - R&T 95(b), 100.2 (R), 100.3 (R)
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(R)
Special Districts - R&T 99.1(R), 99.2(R)

K

K - 1000 units of measure
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
    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, , V2-2188-2188.6, 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 also 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
    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 also 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, V2-2188-2188.6, 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
    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) Eff 25Sep96
Land Conservation Act, Generally - R&T 402.1, 421-430.5, V2 Gov 51070-51097, Rules 51-54 (*See also 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, PRC 10200-10277
Land Use Restrictions, Hazardous Waste - R&T 402.1-.3, H&S 25202.2, 25229
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-R&T 2285, Gov 51075
Last Assessee , Notice To, Cancellations of Tax/Penalties - V2-R&T 4946-47
Last Equalized County Assessment Roll, Defined - R&T 2050
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    Cemetery Exemption - R&T 270
    College Exemption - R&T 270
    Library Exemption - R&T 270
    Public School Exemption - R&T 270
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    Delinquent Tax, Railroad Car - V1-RRCar 11405, 11430
    Interest, Jeopardy Determination - V1-Timber 38432
    Interest, Supplemental Unsecured Tax - R&T 37
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Lawful Compensation, Physicians', Hospital Exemption - R&T 214.7
Lawsuits – (*See also Suits; Court Actions*)
Lawsuits, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2 R&T 5145.5
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LCA (*See also 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
        Cancellation Reports - V2-Gov 51207, 51283.5
        Definitions - V2-Gov 51201
        Disestablishment - V2-Gov 51232-33
        Equalization - V2-Gov 51203
        Establishment of - V2-Gov 51230, 51233-34
        Hearings - V2-Gov 51230
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        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
    Agricultural Conservation Easement - R&T 421.5, 422.5 PRC 10200-10277
    Agricultural Conservation Easement, Defined - R&T 421.5, 422.5, CIV 815.1
    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
    Assessment of Land in Madera Irrigation District - V2-Water Code 26625.1
    Automatic Renewal of Contract - V2-Gov 51244.5
    City/County Authority to Contract - V2-Gov 51240
    Compatible Uses - V2-Gov 51238.1-51238.3
    Conservation Easement,
        General - R&T 421.5, 422.5 PRC 10200-10277
        Acquisition/Holding by Legal Entity - V2-Civ 815.3
        Agricultural, Defined - R&T 421.5, 422.5, CIV 815.1
        Definition - V2-Civ 815.1, 815.2\
        Enforceable Restrictions - V2-Civ 815.7
        Legislative Findings - V2-Civ 815
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        Remedies for Violation - V2-Civ 815.7
        Retained Interest of Grantors - V2-Civ 815.4
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    Contract Amendments - V2-Gov 51253
    Contract between 1Jan97 & 28Feb97, considered timely & enrolled 1Jan97 - R&T 401.9
    Contract Cancellation - V2-Gov 51280-86
    Contract Contents - V2-Gov 51240, 51241, 51243
    County Assessed Value - Gov 51202 (R)
    County May Collect Fee for Contract Cancellation, Etc - V2-Gov 51287

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Director of Conservation, Notice To, Any Contract Change - V2-Gov 51207 Et al
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- Abandonment - V2-Gov 51090, 51093, 51094
- Acceptance by City/County - V2-Gov 51080-81, 51084
- Acceptance of Deeds - V2-Gov 51083
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- Definitions - V2-Gov 51075
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- Eminent Domain - V2-Gov 51095
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Geothermal, Assessment of - Rule 473, *Phillips Petro v. County of Lake*
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Mineral Rights, Defined - R&T 607.5
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Mines and Quarries - Rule 469
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        $50 Supplemental Tax Bill Cancellation - R&T 75.55, 155.20
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        Taxation of - R&T 5805
        Value Less than $5000, Cancellation of Supplemental Tax Bill - R&T 75.55
        VEH License Fees - R&T 5805
    Accessory Buildings or Structures - V2-H&S 18008.5
    Accessory, Defined - V2-H&S 18008.5
    Assessment Rules & Regs set by SBE - 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, 5814
    Change in Ownership Statement - R&T 480
    Conversions, Market Value on Ensuing Lien Date - R&T 5802
    Conversions to Resident Ownership - H&S 18551.1, 18555, R&T 5802
    Dealer Inventory returns - R&T 5815
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    Dimensions, at Least 102" Wide, & 40 Feet in Length - V2-VEH 396(Gold Tab)
    Disabled Veteran Ownership - V1-VEH 10788
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End of Index

End of PTLG, NUMERIC & LTA Indexes

Standard Abbreviations Used In The Property Tax Law Guide Index

ACQ - Acquisition, or Acquired
ADDN - Addition
ADJ - Adjust, or Adjustment
ADMIN - Administrative, Administration
APPROP - Appropriations
ASSMNT - Assessment
B&C - Bank and Corporation Tax Laws, Blue Tab Section of Volume 1
BD - Board
BIX - Builder's Inventory Exclusion
C.A.C. - California Administrative Code Hearing Procedure Rules, front of Vol 1
C.C.C. - California Code of Regulations (Hearing Procedure Rules) front, Vol 1
CA CONST - California Constitutional Provisions, Front of Volume 1
CAC - California Constitution, front of Volume 1
CERT - Certificate, Certified, or Certification
CIO - Change in Ownership
CIOS - Change in Ownership Statement
CIV - Civil Code, Gold Tab section of Volume 2
CLASSIF - Classification, Classified
CO - County, or company
CO-OP - Co-operative
CONDO - Condominium
CORP - Corporations Code, Gold Tab section of Volume 2
CSU - California State University
DEC - Declaration, Declaratory
DELINQ - Delinquent
DELIV - Delivered
DEPT - Department
DESC - Description
DIST - Districts
DMV - State Department of Motor Vehicles
DOC - Document, or Documentary
DOCS - Documents
DTTA - Documentary Transfer Tax Act, Blue Tab section of Volume 1
ED - Education Code, Gold Tab "Other Code" section of Volume 2
EDP - Electronic Data Processing
EST - Estimated
ET. SEQ. - Et Sequitor; and following in sequence
ETC - Et Cetera; and other similar things
EX - Exemptions
EXEMPT - Exempt or Exemption
FCV - Full Cash Value
GOV - Government Code Provisions, Green & Gold Tab sections of Volume 2
GOVT - Government
H&S - Health & Safety Code, Gold Tab "Other Code" section of Volume 2
HCD - State Department of Housing & Community Development (Mobilehomes)
HEX - Homeowner's Exemption
HPR - Hearing Procedure Rules, follows introduction of Volume 1
HWY - Highway
ILL - Improvement on Leased Land
INFO - Information
INST - Installment
IRR - Irregular, Irrigation
JEOP - Jeopardy
LCA - Land Conservation Act, Open Space Land, Green Tab section of Volume 2
LEG - Legislature, or Legislative
LEOP - Legal Entity Change-in-Ownership Program (SBE monitored)
LIC – License
LTA – Letter to Assessors (SBE generated, designated by year/number (i.e. 90/02))
LTR - Letter
MAX - Maximum
MIN - Minimum
MO - Month
MON - Monday

MKT - Market
O&G - Oil & Gas
ORG - Organization
PCOR - Preliminary Change in Ownership Statement
PERS INC TAX - Personal Income Tax, Blue Tab section of Volume 1
PIT - Personal Income Tax
PORT - Portion
PRC - Public Resources Code, Gold Tab section of Volume 2
PRCT - Private Railroad Car Tax Law, Blue Tab section of Volume 1
PRELIM - Preliminary
PREP - Prepare, or Preparation
PROP - Property
PROP - Proposition
PUD - Planned Unit Development
PVT - Private
R&T - Revenue & Taxation Code, Volume 1 if not otherwise indicated
R&T - Revenue & Taxation Code, Volume 2 if specified
RE - In Reference to
REC - Record, Recording, Received
REHAB - Rehabilitation
REV - Revenue
RR - Railroad
RR CAR - Private Railroad Car Tax Law, Blue Tab section of Volume 1
RULE - Property Tax Rules of State Board of Equalization, Purple Tab, Vol 1
S&H - Streets & Highways Code, Gold Tab section of Vol 2
SBE - State Board of Equalization
SEC - Secured, or Section
SECTION 11 - Section 11 of Article 13 of the California Constitution
SEIZ - Seizure
SEP - Separate
SPEC - Special
STATS - Statutes of specified year, 2nd Pink Tab sec Vol 2(Supplemental Acts)
STATS - Validating Statutes, Agencies, 1st Pink Tab section, back of Vol 2
SUPP - Supplemental
TEA - Tax Equity Allocation
TIMBER - Timber Yield Tax, Blue Tab section of Volume 1
TYT - Timber Yield Tax, Blue Tab section of Volume 1
UC - University of California
UNSEC - Unsecured
UTIL - Utility
V - Volume
VAL - Value, or Valuation
VEH - Vehicle Code Provisions, Gold Tab "Other Code Provisions", Vol 2
VEH - Vehicle License Fees, Blue Tab Section of Volume 1
VET - Veteran
VETS - Veterans
VOL - Volume
W/ - With
WATER - Water Code, Gold Tab "Other Code" section of Volume 2
WELF - Welfare
XFER - Transfer
XIII - Article 13 of the California Constitution
XIIIA - Article 13-A of the California Constitution