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2004 Practical Index to Property Tax Resources

11th Edition

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VERSION 6.0

Purpose: This index is intended to be a user-friendly, comprehensive supplement to SBE 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.

References listed 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 the Practical Index.

Errors and corrections: Any errors or omissions should be reported to the Property Tax Department, Assessment Policy and Standards Division, of the State Board of Equalization. You may call 916-445-4982, fax (916) 323-8765, or e-mail Lloyd.Allred@boe.ca.gov with that information. If a topic is not found where you expected it to be, let us know and we will consider it for 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 that 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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- Equalization if Escape under R&T 469 Audit - R&T 1605(e)
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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

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- 2 Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
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- 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, LTA 91/53, 95/36, 03/015, 04/013, 04/026
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1999, Sunset Date of 10 Appeal Board maximum - R&T 1621
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January 2, SBE Property Statement Request to State Assessee - LTA 90/02
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January 15,
Airport Operators to Furnish Aircraft Owners List - R&T 5366
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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 - 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
Jeffery Pine - Rule 1021
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July 1,
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Auditor Delivers Secured Roll to Collector - V2-R&T 2855
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Defaulted Property, Tax Collector Notice of - V2-R&T 3362
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July 2,
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Auditor Certifies Timber Tax Revenue to Controller - V2-Gov 27423
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July 16, Appeal Boards Meet in 2nd-58th Class Counties - R&T 1604
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HCD Reports New Mobilehome Owners to Assessors - R&T 5841
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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 SBE - 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
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September 15, Last Day to File Assessment Appeal, 601 Roll - R&T 1603, LTA 91/53, 95/36, 03/015, 04/013, 04/026
September 20, Last Day to File Petition for Reassessment - V1-RRCar 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 XIIIB-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 - See SBE Letter 88/24
Services - See Service(s)
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 also 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
Signature,
Defined - R&T 18
Facsimile, Tax Collection - R&T 168
Required on Property Statement - Rule 172
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
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Situs,
Aircraft and Parts Etc., of - R&T 1151, Rule 201
Aircraft Assessment, for - Rule 202, 203
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Update of DMV Trailer Coach Report by Assessor - V1-VEH 11003.2
Sketch, Defined - R&T 217
Slander, Govt Official Defamation Action Liability - *Nadel v. Regents of UC*, 1994, 28 Cal App 4th
Social Security Number,
Confidential - See HEX Claim form
HEX Claim, on, Confidential - Rule 135(e)(4)

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HEX Exemption Claims, on, Report to SBE - 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 99/39
Solar Energy System,
Electrical Generation - R&T 73 (sunset 1 Jan 06)
New Construction Exclusion - R&T 73 (sunset 1 Jan 06)
Solar Energy New Construction Exclusion – LTA 04/051
Swimming Pool Heater Exclusion - R&T 73 (sunset 1 Jan 06)
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Allocation of New Construction Revenue - R&T 75.71
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Defined - R&T 95, V2-R&T 2215-6, V2-Gov 43073
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    Collection of Delinquent tax - R&T 760
    Tax Collector, Unsecured methods to collect Sec Tax - R&T 760, 867
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    Assessor's Consolidated Copy of Board Decisions - R&T 744
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    Collection of Personal Property/Fixture Delinquency Tax on Board Roll - R&T 760
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End of Index

End of PTLG, NUMERIC & LTA Indexes

Standard Abbreviations Used In The Property Tax Law Guide 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
Assmnt. - Assessment
B&C - Bank and Corporation Tax Laws, Blue Tab section, Volume 1
B&P – Business and Profession Code, Gold Tab section, Volume 2
Bd. - Board
BIX - Builder's Inventory Exclusion (R&T section 75.12, New Construction Exclusion)
BLM - Bureau of Land Management
BPS - Business Property Statement
BYT - Base Year Transfer
BYV - Base Year Value
CAC - California Constitution, Volume 1
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
CIOS - Change in Ownership Statement
Civ - Civil Code, Gold Tab section, Volume 2
Co. - County, or company
Coop. (Co-op.) - Co-operative
Condo. - Condominium
Corp - Corporations Code, Gold Tab section, Volume 2
CP - Civil Proceedings (Code)
CSU - California State University
Dept. - Department
Dist. - District
DMV - State Department of Motor Vehicles
Doc. - Document(s), or Documentary
DTTA - Documentary Transfer Tax Act, Blue Tab section, Volume 1
ED - Education Code, Gold Tab "Other Code" section, Volume 2
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, Volume 2
Govt. - Government
H&S - Health & Safety Code, Gold Tab "Other Code" section, Volume 2
HCD - State Department of Housing & Community Development (Mobilehomes)
HEX - Homeowner's Exemption
HPR - Petition & Hearing Procedure Regulations, Green Tab, Volume 1
HUD - Housing and Urban Development (Federal Agency)
Hwy - Highway
Info. - Information
INS - Insurance Code (Not in PTLG)
IRS - Infernal Revenue Service
K - 1000 units of measure

LCA - Land Conservation Act, Open Space Land, Green Tab section, Volume 2
Leg. - Legislature, or Legislative
LEOP - Legal Entity Change-in-Ownership Program (SBE monitored)
Lic. – License
LPT - Local Property Taxation of Mobilehomes
LTA – Letter to Assessors (SBE generated, designated by year/number [i.e. 90/02])
Ltr. - Letter
Max. - Maximum
Min. - Minimum
MUD - Municipal Utility District
NC – New Construction
O&G - Oil & Gas
ORE - Office of Real Estate Appraisal (CA Department of Transportation)
Org. - Organization
PCOR - Preliminary Change in Ownership Statement
PIT - Personal Income Tax; Personal Income Tax [R&T Codes], Blue Tab section, Volume 1
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, Volume 2
PRCT - Private Railroad Car Tax Law, Blue Tab section, Volume 1
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; Volume 1 if not otherwise indicated; Volume 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, Volume 1
Rule - Property Tax Rules of State Board of Equalization, Purple Tab, Volume 1
S&H - Streets & Highways Code, Gold Tab section, Volume 2
SB - Senate Bill
SBE - 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, Volume 2
2. Validation Acts of Tax Agencies, Pink Tab section, Volume 2
Supp. or supl. - Supplemental
TEA - Tax Equity Allocation
Timber - Timber Yield Tax, Blue Tab section, Volume 1
TPZ - Timber Production Zone
TRA - Tax Rate Area
TYT - Timber Yield Tax, Blue Tab section, Volume 1
UC - University of California
USPAP - Uniform Standard of Appraisal Practice
USC - United States Code, Federal Law
V - Volume
V1 - Volume 1 of the Property Taxes Law Guide
V2 - Volume 2 of the Property Taxes Law Guide
V3 - Volume 3 of the Property Taxes Law Guide
Val. - Value, or Valuation
VEH – 1. Vehicle Code Provisions, Gold Tab "Other Code" section, Volume 2
2. Vehicle License Fees, Blue Tab section, Volume 1
Vet(s). – Veteran(s)
Vol. - Volume

W/ - With
Water - Water Code, Gold Tab "Other Code" section, Volume 2
XIII - Article 13 of the California Constitution, Volume 1
XIIIA - Article 13-A of the California Constitution, Volume 1