

# County-Assessed Properties Division Assessors' Handbook

California State Board of Equalization  
March 27, 2019 Board Meeting  
Sacramento, CA

ITEM K3.1  
3/27/19

# What is the Assessors' Handbook?

- The Assessors' Handbook is a series of manuals developed by staff of the Board of Equalization.
- The objective of the Assessors' Handbook is to give County Assessors, their staff, and other interested parties an understanding of the principles of property tax assessment and real and personal property appraisal for property tax purposes.

# Available Resources

## ➤ There are 28 Assessors' Handbook (AH)

### Sections:

- AH Section 201 Assessment Roll Procedures
- AH Section 215 Assessment Map Standards for Manual Systems
- AH Section 265 Cemetery Exemption
- AH Section 267 Welfare, Church, and Religious Exemptions
- AH Section 401 Change in Ownership
- AH Section 410 Assessment of Newly Constructed Property
- AH Section 501 Basic Appraisal
- AH Section 502 Advanced Appraisal
- AH Section 503 Cash Equivalent Analysis
- AH Section 504 Assessment of Personal Property and Fixtures
- AH Section 505 Capitalization Formulas and Tables
- AH Section 506 Property Tax Audits and Audit Program
- AH Section 510 Assessment of Taxable Possessory Interests

## ➤ Assessors' Handbook Sections (cont'd):

- AH Section 511 Assessment of Manufactured Homes and Parks
- AH Section 513 Assessment of Shopping Centers
- AH Section 515 Assessment of Golf Courses
- AH Section 516 Assessment of Cemeteries
- AH Section 521 Assessment of Agricultural and Open-Space Properties
- AH Section 531 Residential Building Costs
- AH Section 534 Rural Building Costs
- AH Section 542 Assessment of Water Companies and Water Rights
- AH Section 560 Assessment of Mining Properties
- AH Section 566 Assessment of Petroleum Properties
- AH Section 570 Assessment of Commercial Aircraft
- AH Section 576 Assessment of Vessels
- AH Section 577 Assessment of General Aircraft
- AH Section 581 Equipment and Fixtures Index, Percent Good and Valuation Factors
- AH Section 582 Explanation of the Derivation of Equipment Percent Good Factors

# Roles and Responsibilities

## BOE Staff

- Identify the need for guidance based on County Assessor and taxpayer inquiries, changes in statutes and regulations.
- Draft new sections or update existing sections.
- Bring to the Board for action and adoption.

# Roles and Responsibilities

(Cont'd)

## County Assessors

- Notify BOE staff of the need for guidance on emergent issues and changes in statutes.
- Participate in the Interested Parties Process.