

Assessors' Handbook

SECTION NO.	ASSESSORS' HANDBOOK SECTION TITLE	DATE LAST PUBLISHED	IN PROGRESS	IN THE QUEUE	UNDER REVIEW
AH 201	<i>Assessment Roll Procedures</i>	June 1985			X
AH 215	<i>Assessment Map Standards for Manual Systems</i>	April 2010			X
AH 260	<i>General Exemptions Phase I</i>	February 2019	X		
AH 265	<i>Cemetery Exemption</i>	August 1977			X
AH 267	<i>Welfare, Church, and Religious Exemptions</i>	October 2004			X
AH 401	<i>Change in Ownership</i>	September 2010		X	
AH 410	<i>Assessment of Newly Constructed Property</i>	May 2014			X
AH 501	<i>Basic Appraisal</i>	January 2002			X
AH 502	<i>Advanced Appraisal</i>	December 1998			X
AH 503	<i>Cash Equivalent Analysis</i>	March 1985			X
AH 504	<i>Assessment of Personal Property and Fixtures</i>	October 2002			X
AH 505	<i>Capitalization Formulas and Tables</i>	June 1993			X
AH 506	<i>Property Tax Audits and Audit Program</i>	March 2015			X
AH 510	<i>Assessment of Taxable Possessory Interests</i>	December 2002		X	
AH 511	<i>Assessment of Manufactured Homes and Parks</i>	November 2001			X
AH 513	<i>Assessment of Shopping Centers</i>	January 1983			X
AH 515	<i>Assessment of Golf Courses</i>	January 1983			X
AH 516	<i>Assessment of Cemeteries</i>	January 1983			X
AH 521	<i>Assessment of Agricultural and Open-Space Properties</i>	October 2003			X
AH 531	<i>Residential Building Costs</i>	January 2019	X		
AH 534	<i>Rural Building Costs</i>	January 2019	X		
AH 542	<i>Assessment of Water Companies and Water Rights</i>	December 2000			X
AH 560	<i>Assessment of Mining Properties</i>	March 1997			X
AH 566	<i>Assessment of Petroleum Properties</i>	August 1996			X
AH 570	<i>Assessment of Commercial Aircraft</i>	January 1972	X		
AH 576	<i>Assessment of Vessels</i>	February 2002			X
AH 577	<i>Assessment of General Aircraft</i>	November 2003			X
AH 581	<i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>	January 2019	X		
AH 582	<i>The Explanation of the Derivation of Equipment Percent Good Factors</i>	February 1981			X

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AH 201	<p><i>Assessment Roll Procedures</i></p> <p>This handbook sets forth what an assessor must do to comply with the constitutional, statutory, and administrative requirements of preparing both the regular local roll, as provided in section 601, and the supplemental roll, as provided in sections 75 through 75.80 of the Revenue and Taxation Code.</p>	June 1985			X
AH 215	<p><i>Assessment Map Standards for Manual Systems</i></p> <p>The purpose of this handbook is to establish the fundamental requirements and specifications for a map system that will permit efficient operation of a county assessor's office and the preparation of a complete and equalized assessment roll.</p>	April 2010			X
AH 260	<p><i>General Exemptions - Phase 1</i></p> <p>This handbook provides information regarding property tax exemptions that are not comprehensively discussed in other sections of the Assessors' Handbook. The objective of this handbook section is to provide assessor staff and other interested parties an informational resource to assist in understanding the qualifications and claim filing requirements of each exemption.</p>	February 2019	X		
AH 265	<p><i>Cemetery Exemption</i></p> <p>Certain properties used exclusively for the burial of the human dead are free from taxation and special assessments. This handbook contains information relative to the administration of the exemption. It is prepared pursuant to section 251 of the Revenue and Taxation Code.</p>	August 1977			X

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AH 267	<p><i>Welfare, Church, and Religious Exemptions</i></p> <p>Part I of this handbook contains information relative to the administration and legal requirements of the welfare exemption. Part II of this handbook section contains information relative to the administration and legal requirements of the church, church parking area, and religious exemptions.</p>	October 2004			X
AH 401	<p><i>Change in Ownership</i></p> <p>Topics covered in this handbook section include changes in ownership as they pertain to tenancies in common, joint tenancies, trusts and estates, legal entities, leases, cooperative housing, interspousal transfers, domestic partners, and others. This handbook also discusses the more common change in ownership exclusions and the various base year value transfers.</p>	September 2010		X	
AH 410	<p><i>Assessment of Newly Constructed Property</i></p> <p>This handbook section discusses the statutes, regulations, and the various statutory exclusions that pertain to newly constructed real property.</p>	May 2014			X
AH 501	<p><i>Basic Appraisal</i></p> <p>The objective of this handbook is to give the beginning property tax appraiser, and other interested parties, an understanding of the basic principles of property assessment, and real and personal property appraisal for property tax purposes.</p>	January 2002			X

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AH 502	<p><i>Advanced Appraisal</i></p> <p>The objective of this handbook is to give property tax appraisers, and other interested parties, an understanding of the advanced issues concerning assessment and appraisal for property tax purposes. Topics discussed include the advanced issues in the cost, comparative sales, and income approaches to value.</p>	December 1998			X
AH 503	<p><i>Cash Equivalent Analysis</i></p> <p>This handbook explains the concept of cash equivalency, analyzes the elements of a sales transaction, and demonstrates methods for calculating appropriate cash equivalent adjustments.</p>	March 1985			X
AH 504	<p><i>Assessment of Personal Property and Fixtures</i></p> <p>The objective of this handbook is to give property tax appraisers, auditor-appraisers, and other interested parties an understanding of issues concerning personal property and fixtures for assessment purposes. Topics discussed include the classification of property, determination of situs, approaches to valuation, property statements, and audits.</p>	October 2002			X
AH 505	<p><i>Capitalization Formulas and Tables</i></p> <p>The intent of this handbook is to provide property tax appraisers with the necessary mathematical tools for most appraisal problems involving the conversion of future income into present worth.</p>	June 1993			X

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AH 506	<p><i>Property Tax Audits and Audit Program</i></p> <p>The objective of this handbook is to provide guidance in developing and improving a property tax audit and audit program by presenting and discussing suggested organizational tools and audit practices and procedures.</p>	March 2015			X
AH 510	<p><i>Assessment of Taxable Possessory Interests</i></p> <p>The subject of this handbook is the assessment of taxable possessory interests. A taxable possessory interest can be defined as the taxable interest held by a private possessor in publicly owned real property. Topics discussed include the valuation approaches, article XIII A issues, and court cases.</p>	December 2002		X	
AH 511	<p><i>Assessment of Manufactured Homes and Parks</i></p> <p>This handbook gives property tax appraisers, auditor-appraisers, and other interested parties an informational resource, as well as promote standardization for the appraisal and assessment of manufactured homes and parks. Topics discussed include legal issues, valuation approaches, and sample appraisals.</p>	November 2001			X
AH 513	<p><i>Assessment of Shopping Centers</i></p> <p>This handbook deals with the appraisal of shopping centers. It includes a discussion of the development, operation, and valuation of shopping centers, as well as a bibliography and case studies.</p>	January 1983			X

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AH 515	<p><i>Assessment of Golf Courses</i></p> <p><i>This handbook presents current concepts employed in appraising a golf course. Its purpose is to establish guidelines that lead to standardized procedures in the assessment of golf courses, especially nonprofit courses, throughout the state.</i></p>	January 1983			X
AH 516	<p><i>Assessment of Cemeteries</i></p> <p>This handbook considers the proper appraisal methods for valuing cemetery properties.</p>	January 1983			X
AH 521	<p><i>Assessment of Agricultural and Open-Space Properties</i></p> <p>Part I of this handbook contains the appraisal practices, procedures, and statutes for the assessment of agricultural properties. Part II contains the principles of the special assessment procedures accorded enforceably restricted properties under section 8, article XIII of the California Constitution.</p>	October 2003			X
AH 531	<p><i>Residential Building Costs</i></p> <p>Provides costing information for single-family, mountain, multiple family residences, and manufactured housing. Also included is costing information on building additives, garages, and yard improvements.</p>	January 2019	X		
AH 534	<p><i>Rural Building Costs</i></p> <p>Provides costing information for basic farm buildings, dairy barns, poultry houses, and greenhouses. Also included is costing information on irrigation systems, corrals and fencing, and steel buildings.</p>	January 2019	X		

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AH 542	<p><i>Assessment of Water Companies and Water Rights</i></p> <p>The objective of this handbook is to provide assessors, assessors' staff, and other interested parties an understanding of issues relevant to water companies and water rights for assessment purposes. This handbook includes discussion on the types of water systems and water rights, approaches to valuation, and audit functions.</p>	December 2000			X
AH 560	<p><i>Assessment of Mining Properties</i></p> <p>The purpose of this handbook is to give the appraiser an understanding of the components and complexities of mining property appraisals. Also included in this handbook is an overview of the mining industry, mineral rights, ore reserves, and the appraisal process.</p>	March 1997			X
AH 566	<p><i>Assessment of Petroleum Properties</i></p> <p>The objective of this handbook is to give an appraiser an understanding of the components and complexities of petroleum property appraisals. Also included in this handbook is an overview of the petroleum industry, production methods, reserves, and the appraisal methods and assessment under Proposition 13.</p>	August 1996			X
AH 570	<p><i>Assessment of Commercial Aircraft</i></p> <p>This handbook discusses the valuation of aircraft subject to property taxation. Topics discussed include identification and classification, situs, representative period, allocation, valuation, and reporting procedures.</p>	January 1972	X		

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AH 576	<p><i>Assessment of Vessels</i></p> <p>The objective of this handbook is to give property tax appraisers, auditor-appraisers, and other interested parties an understanding of the issues concerning vessels for assessment purposes. Topics discussed include determination of situs, discovery, approaches to value, exemptions, and statutory provisions.</p>	February 2002			X
AH 577	<p><i>Assessment of General Aircraft</i></p> <p>This handbook gives property tax appraisers, auditor-appraisers, and other interested parties an understanding of the issues concerning general aircraft for assessment purposes. Topics discussed include determination of situs, discovery, approaches to value, exemptions, and statutory provisions.</p>	November 2003			X
AH 581	<p><i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i></p> <p>Contains several tables of index, percent good, and valuation factors that will aid in the mass appraisal of various types of personal property and fixtures. Topics covered include index factors, percentage good factors, valuation factors, valuation examples, and classification.</p>	January 2019	X		
AH 582	<p><i>The Explanation of the Derivation of Equipment Percent Good Factors</i></p> <p>Normal percent good tables have long been published in handbook 581. The intent of this handbook is to explain the derivation, usefulness, and limitations of the tables in handbook 581.</p>	February 1981			X