

**760.0000 STATE ASSESSEES**

**760.0001 Applicability of Local Assessment Statutes.** Local assessment statutes are not expressly applicable to state assessees. However, the mandate of section 19 of article XIII of the California Constitution is controlling on the point that property of state assessees shall be subject to taxation to the same extent and in the same manner as local property. Thus, to the extent the Legislature is silent on matters directly affecting the tax liability of state assessees, the Board should be guided by those statutes which directly impact the tax liability of local assessees. C 8/13/81.

**760.0003 Detail Statements.** The Board's document titled "Allocations of Assessed Value of State Assessed Property," prepared in accordance with Revenue and Taxation Code section 746 and commonly referred to as a "Detail Statement," contains information derived from property statements filed by state assessees pursuant to Revenue and Taxation Code section 826 which must be held secret by the Board. Thus, the Detail Statement is not open to inspection by the public or by government officials other than the county assessor and other government officials as specifically provided in Revenue and Taxation Code section 833. City officials are not among the officials specified in Section 833. C 8/20/96.

**760.0005 Petition.** In light of Revenue and Taxation Code section 733, only state assessees may file declarations of intent to petition or petitions for reassessment with the Board. Such assessees can include in their petitions, however, matters contested by their lessees, and in that event, a lessee may appear before the Board at the time and place of hearing upon the state assessee's/lessor's petition. C 9/19/85.

**760.0010 Property Statements.** An unwitnessed, stamped signature does not satisfy the requirement of Revenue and Taxation Code section 826 that a property statement be signed. C 4/18/84.

**760.0011 Property Statements.** Revenue and Taxation Code section 830(c) provides for the imposition of penalties for failures by assessees to file all or parts of property statements requested by the Board. Timeliness, completeness, and accuracy are relevant considerations when determining whether a penalty is warranted, without any consideration of negligence. C 4/16/96.

**760.0015 Reassessment Hearings.** The District Court of Appeals in *ITT World Comm., Inc. v. Santa Clara County*, 101 Cal.App.3d 246, enumerated these rules as applicable to hearings for state assessees:

1. Since no one method of appraisal alone can be used to estimate the value of all property, the State Board of Equalization, subject to requirements of fairness and uniformity, may exercise its discretion in using one or more of them.
2. The State Board of Equalization is presumed to have properly performed its duties.
3. The taxpayer has the burden of showing that the assessment was not fair and equitable.
4. The State Board of Equalization is not required to go forward with any evidence, but may stand on the presumption of correctness of the assessment.
5. The taxpayer must overcome the presumption of correctness of the assessment by presenting to the Board evidence of assessment impropriety.
6. In determining the value of property the State Board of Equalization may take into consideration earnings derived therefrom, which may depend upon the possession of

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intangible rights and privileges that are not themselves regarded as a separate class of taxable property.

7. Market value for assessment purposes is the value of property when put to beneficial or productive use.
8. The assessment of taxable property may take into account earnings from that property that depend upon the possession of a franchise. C 4/4/80.

[760.0020](#) **Secret Information.** Revenue and Taxation Code section 833 requires that information submitted by a state assessee in a property statement is, with specified exceptions, to be held secret by the Board. However, Government Code section 11125.1 provides that documents which become part of the official Board hearing record become public information following the hearing. C 8/28/96.