



STATE OF CALIFORNIA

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Executive Secretary

August 18, 1978

No. 78/147

TO COUNTY ASSESSORS:

MISCELLANEOUS PROPOSTION 13 TOPICS

Here is another in a series of letters concerning the implementation of Article XIII A (Proposition 13). These questions and answers deal with several miscellaneous topics.

Please refer any inquiries or additional questions to John McCoy of this division, (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

A. QUESTIONS & ANSWERS PERTAINING TO MISCELLANEOUS TOPICS

1. Compatible Uses (TPZ)

QUESTION: Can property be revalued when a use compatible to the growing of timber is developed after the base year?

ANSWER: The base year value cannot be adjusted for the addition or deletion of a use which is compatible to land subject to a TPZ contract.

2. Sale Date

QUESTION: What is the date of sale?

ANSWER: When all parties' instructions have been met in an escrow or when the essential elements of a contract for the sale of property have been met.

3. Unrestricted Farmland

QUESTION: How do you value a well that has replaced an existing well?

ANSWER: Remove the value of the old well from the assessment roll and enroll the value of the new well.

4. Zoning Change After Purchase

QUESTION: A single-family residence on the 1975 roll is resold in January 1977. The new owner obtains a rezoning and constructs a service station on the site which is completed in 1979. How are the land and improvements valued?

ANSWER: 1977 - Revalue land and old improvements at time of sale (values based on old zoning).

1979 - Add current value of new improvements; balance of property (land and old improvements) not subject to reappraisal.

5. 1975 Appraisals

QUESTION: Can the assessor revalue a property to a 1975 level if the property was reappraised in 1975?

ANSWER: If the 1975 appraisal did not reflect 1975 values, the property should be reappraised.

QUESTION: Can the assessor reappraise property to the 1975 level if in 1975 the assessment appeals board established value?

ANSWER: Values established by the assessment appeals board cannot be altered by the assessor.