TO COUNTY ASSESSORS:

ENROLLMENT OF POSSESSORY INTERESTS ON THE SECURED ROLL PURSUANT TO REVENUE AND TAXATION CODE, SECTION 2190

On August 29, 1977, the Governor signed Assembly Bill 1535, Chapter 454, which provides for enrollment on the secured roll of those possessory interests in tax exempt real estate to which the exemption authorized by Section 218 of the Revenue and Taxation Code is applied. It became effective January 1, 1978. Therefore, your 1978-79 secured roll should contain such assessments. Tax due and payable dates will be the same as for other secured assessments; however, for delinquent bills tax collectors will follow procedures applicable to unsecured assessments.

A copy of this bill was mailed to you with letter to assessors, 77/154, dated November 9, 1977. If you have any questions concerning this bill, please contact Don Brower at (916) 445-4982.

Sincerely,

Jack F. Eisenlauer
Chief
Assessment Standards Division