

## PROPERTY TAX ANNOTATIONS

### 845.0000 UNIT

[845.0001](#) **Appraisal Unit.** As defined in Property Tax Rule 324(b), what does or does not constitute an appraisal unit is a factual question within the purview of the local board of equalization, and it is not subject to any special legal constraint. C 3/31/95.

[845.0002](#) **Appraisal Unit.** Even though an assessor is not separately assessing each unit in a cooperative housing corporation, each unit constitutes an appraisal unit for valuation purposes. The individual unit should be reappraised and a base year value established when it is the subject of a change in ownership as defined in Revenue & Taxation Code section 61(h). C 10/7/82.

[845.0010](#) **Cable Television Appraisal Unit—Declines in Value.** In determining whether or not cable television systems have declined in value, assessors must follow the requirement set forth in Property Tax Rule 461(d) that fixtures and other machinery and equipment classified as improvements be treated as a separate appraisal unit. C 11/7/96.