



**STATE BOARD OF EQUALIZATION**

BOARD PROCEEDINGS DIVISION (MIC-80)  
450 N STREET, SACRAMENTO, CALIFORNIA  
(P. O. BOX 942879, SACRAMENTO, CA 94279-0080)  
Mr. Augusta (916) 445-6493

JOHAN KLEHS  
First District, Hayward

DEAN F. ANDAL  
Second District, Stockton

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

KATHLEEN CONNELL  
Controller, Sacramento

JOHN CHIANG  
Acting Member  
Fourth District, Los Angeles

E. L. SORENSEN, JR.  
Executive Director

August 6, 1998

TO COUNTY ASSESSORS,  
COUNTY COUNSELS,  
ASSESSMENT APPEALS BOARDS,  
AND OTHER INTERESTED PARTIES:

No. 98/40

**PROPERTY TAX RULE 124  
EXAMPLES**

Following a scheduled public hearing on February 25, 1998, the State Board of Equalization adopted amendments to Property Tax Rule 124, Examples. The rule as amended became effective June 5, 1998.

Enclosed for your information is a final printed copy of the rule.

If you have any questions regarding the content of this rule, please contact Mr. Lawrence A. Augusta, Assistant Chief Counsel, at (916) 445-6493. If you wish extra copies of the rule, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,

Janice Masterton, Chief  
Board Proceedings Division

JM:MAS

State of California  
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax  
Subchapter 2. Assessment  
Article 2. Classification of Property

**Rule 124. EXAMPLES.**

*Reference.* Sections 110, 401, 401.5, 601, Revenue and Taxation Code.  
Section 15606, Government Code.

(a) The listing that follows is illustrative of the application of the foregoing rules to various items of property and is not intended to be inclusive of all items of property required to be classified. For the specific items listed, the classification shown shall be followed unless there are persuasive distinguishing facts which warrant other classification. However, nothing herein requires classification of an item of property to be dependent upon anything more than what is reasonably manifested by outward appearances, and nothing herein shall preclude the application, to a value estimate of a combination of properties of more than one class, of a percentage representing the appraiser's determination of the amount attributable to each class.

(b) The foregoing rules of classification, together with the following listing, relate solely to classification of property and not to evaluation thereof.

(1) LAND.

Air rights	Embankments	Leveled ground
Alfalfa	Fill (except on property owned by county, municipal corporation or public district)	Minerals
Artichokes	Graded ground	Roads, unpaved
Asparagus	Grasses, perennial, natural or planted	Shrubs
Bushes	Levees	Strawberry plants
Contoured ground		Timber, standing
Date palms, 4 to 8 years old		Water rights
Ditches		Wells, oil and water

(2) IMPROVEMENTS.

Air conditioner, built-in	Check-out stands, built-in	Exhaust systems, built-in
Alarm system	Compressors	Fences
Awnings	Computer components operating an improvement, for example an elevator	Fill (on property owned by county, municipal corporation or public district)
Back bars	Concrete flatwork	Flagpole
Beds, wall	Coolers, built-in	Floor covering, hard surface
Blast furnaces	Cooler, water evaporator, attached to main line	Flumes
Blinds	Counters, bank	Foundations
Boilers, built-in	Counters, restaurant	Fruit trees, taxable planted (except date palms under 8 years of age)
Booths, restaurant	Cranes, on fixed ways	Furnishings, built-in
Booths, spray paint	Dams (except small earthen)	Grape stakes, in place
Bowling lanes	Drinking fountains	Grape trellises
Breakwaters, artificial (above fill)	Ducts	Kilns
Buildings	Elevators	Kitchen appliances, built-in
Cabinets, built-in	Escalators	
Carpets, wall-to-wall		
Cash boxes, service station, attached to stands		

**RULE 124. (Continued)**

**(2) IMPROVEMENTS (Continued)**

Laundry machines, launderette	Railroad spurs	Sprinkler system, agricultural (except portable)
Lighting fixtures	Refrigerator, built-in	Stoves, built-in
Machinery, heavy or attached, inside or outside of building	Roads, paved	Tanks, buried
Music systems, coin and electric boxes attached to booth or counters	Safe deposit box nests, if attached to building	Tanks, butane, propane and water softener, unburied but which remain in place
Nut trees, taxable planted	Safes, imbedded	Tellers' cages
Organs, pipe	Scales, truck	Towers, radio and television
Ovens, bake, attached	Screen, theatre	Utilities, on-site
Partitions, affixed	Shelves, attached	Vault doors
Piling, for support of structure	Signs, attached to buildings	Vaults
Printing press, built-in	Signs, on separate supports	Vines, taxable, planted
Pumps, fixed	Sink, built-in	Walls
Radiators, steam	Sprinkler system, lawn	
	Sprinkler system, fire	

*History:* Adopted December 12, 1967, effective January 18, 1968.

Amended February 25, 1998, effective June 5, 1998.