



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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Executive Director
No. 2000/073

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

ASSESSMENT JURISDICTION OF LEASED WIRELESS
COMMUNICATION TOWER SITES

On November 2, 2000, the Board of Equalization directed the staff of the Valuation Division to study the issue of possibly delegating assessment jurisdiction for leased wireless communication tower sites and to meet with interested parties to discuss the issue prior to the March, Property Tax Committee meeting.

Under Article XIII section 19 of the California Constitution, the Board may delegate to a local assessor the duty to assess a property used but not owned by a state assessee on which taxes are to be paid by a local assessee. Currently, leased wireless communication tower sites are assessed by the Board.

After completing initial research of this issue, staff will propose the following to the Committee, pending comments received from interested parties:

It shall be the policy of the Board of Equalization to delegate the duty to assess leased wireless communication tower sites to county assessors wherever constitutionally permissible.

The key dates for this process is provided below.

- January 3, 2001 - Deadline for interested parties to submit comments and suggestions
- February 6, 2001 - Staff to meet with interested parties to discuss the proposed change in policy
- March 28, 2001 - Property Tax Committee to hear presentations on unresolved issues

This letter and all future letters regarding this project will be posted to the Board's Internet site (www.boe.ca.gov). Interested parties should submit suggestions and comments no later than

January 3, 2001. If you have any questions or suggestions regarding this issue, please contact either Ken Thompson or Mike Harris in the Valuation Division of the Property Taxes Department. Mr. Thompson may be reached at (916) 323-6941, fax (916) 322-3183, email Ken.Thompson@boe.ca.gov. Mr. Harris may be reached at (916) 324-2779, fax (916) 322-3183, email Mike.Harris@boe.ca.gov.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:kt