STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 ● FAX 916 323-8765
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

November 29, 2005

No. 2005/064

TO COUNTY ASSESSORS:

ANNOTATED LEGAL OPINIONS

The Board's website (www.boe.ca.gov) has a myriad of links to documents containing information relative to the various tax and fee programs administered by the Board, including the property tax. Among the documents available on the property tax homepage are Letters To Assessors, the Assessors' Handbook series, Property Tax Rules, Assessment Practices Survey Reports, and all documents relative to projects in the Property Tax Committee interested parties process.

Recently, we expanded the data available for annotated legal opinions. As you are aware, Volume III of the Property Taxes Law Guide contains annotations (short summaries) for opinions written by the Board's legal staff on hundreds of property tax issues. These annotations, and the appropriate backup correspondence, are now available on the Board's website at www.boe.ca.gov/proptaxes/annocont.htm.

To search for annotations, scroll down the Table of Titles until you find the desired subject and click on it. This will take you to a listing of annotations for that subject. From the list, you may click on the number of the annotation to view the applicable correspondence. Please note that an alphabet "jump code" is also available. If you already know the number of a desired annotation, you can use the search box to quickly find that annotation.

If you have questions regarding the use of the annotations website link, please contact Ms. Glenna Schultz at 916-324-5836. We hope that this new source of information will prove useful to you.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk