



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916 274-3350 • FAX 1-916 285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

SEN. GEORGE RUNNER (RET.)  
First District, Lancaster

FIONA MA, CPA  
Second District, San Francisco

JEROME E. HORTON  
Third District, Los Angeles County

DIANE L. HARKEY  
Fourth District, Orange County

BETTY T. YEE  
State Controller

CYNTHIA BRIDGES  
Executive Director

No. 2015/017

March 27, 2015

TO COUNTY ASSESSORS:

**ASSESSORS' HANDBOOK SECTION 506,  
*PROPERTY TAX AUDITS AND AUDIT PROGRAM***

On March 26, 2015, the Board adopted and authorized publication of Assessors' Handbook Section 506 (AH 506), *Property Tax Audits and Audit Program*, following an extensive interested parties process. AH 506 is posted on the Board's website at [www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm).

This new handbook section was developed to provide guidance in developing and improving property tax audits and audit programs in county assessors' offices. The information should assist county auditors in making a property tax audit complete and accurate, and aid the county assessor in the development or improvement of an audit program and audit procedures.

If you have questions regarding this handbook, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Deputy Director  
Property Tax Department

DRK:sk