



STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

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LTA 2025/012

April 24, 2025

TO COUNTY ASSESSORS:

PUBLICATION 29, CALIFORNIA PROPERTY TAX: AN OVERVIEW

Publication 29, *California Property Tax An Overview* provides a summary of property tax assessment in California. It is designed to give readers a general understanding of California's property tax system. The publication begins with a brief history of Proposition 13 and then discusses the roles of key players in property tax assessment. This publication is periodically updated for changes in laws and rules concerning property tax assessment.

Updates to the publication for 2025 include changes to the Board of Equalization's (BOE) Property Tax Department divisions, functions of the Taxpayers' Rights Advocate Office, and property tax relief measures. The 2025 revision of Publication 29 is posted to the State Board of Equalization's website at <https://www.boe.ca.gov/proptaxes/pdf/pub29.pdf>.

In 2024, the BOE reorganized its Property Tax Department to reinstate the Assessment Practices Survey Division as a separate division from the existing County-Assessed Properties Division. The BOE's property tax functions are now administered by three divisions: Assessment Practices Survey Division, County-Assessed Properties Division, and State-Assessed Properties Division. Each division's role in the administration of property tax is described within Publication 29.

Furthermore, updates were made to expand upon the duties performed by the Taxpayers' Rights Advocate Office. The Taxpayers' Rights Advocate Office facilitates resolution of taxpayer complaints and problems in the assessment and collection of property taxes, monitors programs administered by the BOE and by County Assessors for compliance with the Taxpayers' Bill of Rights, and issues Information Sheets to help taxpayers.

Finally, Publication 29 has been revised to reflect recent changes in property tax law, providing current information on current tax relief measures. These measures include, but are not limited to: Disaster Relief, Base Year Value Transfers for persons age 55 and over or for disabled persons of any age, Parent-Child and Grandparent-Grandchild Exclusions, and the Solar Exclusion.

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

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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