


**STATE BOARD OF EQUALIZATION**

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No. 96/60

September 19, 1996

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK REVISION STATUS

We are currently in the process of updating the *Assessors' Handbook*. Based upon the survey we conducted last year, we developed two lists -- one that designates which *Handbook* sections are being withdrawn and one that designates those which are being retained. Most of the sections that were considered for withdrawal have been out of print or obsolete for several years.

Enclosed is a Board-approved list of sections that have been withdrawn from the *Handbook* as of June 27, 1996. With the withdrawal of these sections, the Board will provide only requested direction pertaining to these areas. However, the remaining sections of the *Handbook* will either be revised or combined to reflect current statutory law, Board policy, and assessment procedures.

We have also renumbered and renamed various sections of the *Handbook* in anticipation of future revisions and to establish standardization. Enclosed is a second list that specifies the current and previous numbers and/or titles of the *Handbook* sections.

Board staff anticipates revising the following *Handbook* sections over the next two years:

First Priority

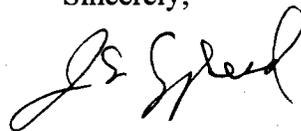
AH 221	Tax Situs of Property (formerly AH 021)
AH 501	General Appraisal Manual
AH 571	Assessment of Equipment and Supplies
AH 542	Assessment of Water Companies (formerly AH 540C)

Second Priority

- AH 502      Income Approach to Value (formerly AH 501A)
- AH 503      Cash Equivalent Analysis (formerly AH 510F)
- AH 510      Assessment of Possessory Interests (formerly AH 517)
- AH 512      Assessment of Manufactured Home Parks (formerly AH 510D)
- AH 513      Assessment of Shopping Centers (formerly AH 510E)
- AH 521      Assessment of Agricultural Property
- AH 522      Assessment of Open-Space Property (formerly AH 521A)
- AH 540      Industrial Appraisal Manual (formerly AH 540B)
- AH 582      Derivation of Equipment Percent Good Factors (formerly AH 581A)
- AH 572      General Audit Guidelines (formerly AH 504)

We hope that the enclosed information provides clarification in using the *Assessors' Handbook* efficiently. If you have any questions or suggestions, please contact our Handbook Section at (916) 445-4982.

Sincerely,



J. E. Speed  
Deputy Director  
Property Taxes Department

JES:jm

Enclosures

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**ASSESSORS' HANDBOOK**  
**SECTIONS WITHDRAWN FROM PUBLICATION**  
**(July 1996)**

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<b>Section No.</b>	<b>Title</b>
AH 005	The Making of an Assessment
AH 075	Tax-Rate Area System (see AH 215)
AH 203	Management of the Business Property Program
AH 258	Sufficiency of Real Property as Security for Taxes (see AH 201)
AH 263	Orphanage Exemption
AH 264	College Exemption
AH 272	Data Processing Equipment Used by Assessors
AH 275-1	Index to Assessment Roll (see AH 201)
AH 276-1	Correction of Local Roll (see AH 201)
AH 281	Assessment and Collection of the In-Lieu Tax on Baled Cotton
AH 506	Sales-Ratio Studies
AH 510M	Appraisal of Urban Real Estate
AH 514	Appraisal of Bowling Centers
AH 532	Commercial Building Costs
AH 533	Industrial Building Costs
AH 540B	Industrial Appraisal Manual (never published, see AH 540)
AH 540C	Valuation of Water Companies (see AH 542)
AH 551	Forest Property Appraisal
AH 551M	Appraisal of Timber Property
AH 567	Assessment of Nursery Stock
AH 573	Valuation of Subdivision Lots (never published)
AH 584	Commercial Equipment Cost Data
AH 586	Boat Cost Data
AH 588	Lessors and Vendors

**ASSESSORS' HANDBOOK**  
**SECTIONS RETAINED FOR PUBLICATION**  
 (Sections are listed according to the revised number and title)  
 (July 1996)

New/Old Number	Current Title
AH 201 AH 271	Assessment Roll Procedures
AH 221 AH 021	Tax Situs of Property
AH 215 same	Standards for Assessors' Maps, Parcel Numbering and Tax-Rate Area Systems
AH 215A (new)	Guidelines for GIS/ Information Systems (in Draft)
AH 222 same	Standard Form List
AH 262 same	Church Exemption
AH 265 same	Cemetery Exemption
AH 267 same	Welfare Exemption
AH 501 same	General Appraisal Manual
AH 502 AH 501A	Income Approach to Value
AH 503 AH 510F	Cash Equivalent Analysis
AH 505 same	Capitalization formulas and Tables
AH 510 AH 517	Assessment of Possessory Interests
AH 511 AH 515	Assessment of Manufactured Homes
AH 512 AH 510D	Assessment of Manufactured Home Parks
AH 513 AH 510E	Assessment of Shopping Centers
AH 515 AH 510B	Assessment of Golf Courses
AH 516 AH 510C	Assessment of Cemeteries
AH 521 same	Assessment of Agricultural Property
AH 522 AH 521A	Assessment of Open Space Property
AH 530 same	Estimating Replacement Cost Less Normal Depreciation (RCLND)
AH 531 same	Residential Building Costs
AH 534 same	Rural Building Costs
AH 535 same	Assessment of Single-Family Residential Properties (under consideration for withdrawal)
AH 540 AH 540B	Industrial Appraisal Manual
AH 541 never numbered	Assessment of Public Utilities
AH 542 AH 540C	Assessment of Water Companies
AH 543 AH 545	Assessment of Water Rights
AH 544 AH 568	Assessment of Cable Television
AH 560 same	Assessment of Mines and Quarries
AH 566 same	Assessment of Oil-& Gas-Producing Properties
AH 570 same	Commercial Aircraft Value Allocation
AH 571 none	Assessment of Equipment and Supplies

New/Old Number	Current Title
AH 572 AH 504	General Audit Guidelines
AH 576 same	Assessment of Vessels
AH 577 same	Assessment of General Aircraft
AH 578 none	Taxability of Vehicles
AH 581 same	Equipment Index Factors
AH 582 AH 581A	Explanation of the Derivation of Equipment Percent Good Factors
AH 587 same	Aircraft Valuation Data