

Expanded Index For the Property Taxes Law Guide January 2017

Purpose: This index is intended to be a comprehensive supplement to the State Board of Equalization (BOE) *Property Taxes Law Guide* (PTLG), Volumes 1 and 2, and includes references to selected Letters To Assessors, Attorney General Opinions, certain BOE annotated letters, court cases, and other assorted citations. References listed for a topic that are not in the PTLG are noted as such, or the reference is placed in [brackets].

Abbreviations: Abbreviations are defined in the last section of this index.

Errors and corrections: Any errors or suggested additions should be reported to the State Board of Equalization, Property and Special Taxes Department, County-Assessed Properties Division, P.O. Box 942879, MIC 64, Sacramento, CA 94279-0064. If a topic is not found where you expected it to be, let us know and we will consider it for future editions.

Additional reference cites:

Letters To Assessors (LTAs): <http://www.boe.ca.gov/proptaxes/ltacont.htm>

Assessors' Handbook Sections (AH): <http://www.boe.ca.gov/proptaxes/ahcont.htm>

Annotated Legal Opinions (ALOs): <http://www.boe.ca.gov/proptaxes/annocont.htm>

Property Tax Rules: <http://www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html>

Special Topic Assessment Practices Survey Reports: <http://www.boe.ca.gov/proptaxes/sptscont.htm>

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Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Taxes Due if Claim not Properly Filed - V2-R&T 4987, 5081-5091
Tax-Defaulted Welfare Exempt Prop, Min Sale Price & Appraisal Fee - R&T 3698.5
Timber - CAC XIII-3
Totally Disabled Veteran - CAC XIII-4
Trees, Freeze Damage to Newly Planted (Restart Four-Year Exemption) – R&T 211
Tree & Vine,
 General - CAC XIII-3, R&T 211, 223, Rule 131
 Grapevines Replacing vines Less than 15 Years Old, Phylloxera - R&T 53
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 Personal Property for Subsequent Planting - R&T 223
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U.S. Government Vehicles from VEH License Fees - V1-VEH 10781-82
U.S. Government, Documentary Transfer Tax - V1-DTTA 11922
Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
University of California,
 Bookstores - R&T 202.2
 Student Govt used Property - R&T 202.2
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Valid Applications, Enrollment by Assessor - R&T 272
Vendors, Blind, Stock in Trade - R&T 216
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Vessels – (*See Vessel Exemption*)
Veterans', Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273
Veterans', Audit of Claims by Auditor - R&T 280-286
Veterans' – (*See Veterans' Exemption; Disabled Veterans Exemption*)
Veterans', Deceased - CAC XIII-3(q), -4 (ACA 49, 1992), R&T 205.5
Veteran's & Surviving Spouse's Home - CAC XIII-4, R&T 205.5
Veterans' Organization – (*See Veterans' Organization*)
 Bingo not a Factor - R&T 215.2
 Review of Claims for Organizational Clearance Certificates (OCC) – R&T 254.5, 254.6
 Exemption, Report of (Added Cross Reference to OCC) – R&T 215.1
Volunteer Fire Department - R&T 213.7
Waivers - CAC XIII-6
Welfare (*See Welfare Exemption*),
 Affidavit/Statement Filing 1st Time & Thereafter - R&T 254.5
 Board Duties - R&T 254.6
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 Charitable Purposes, Transportation Services – ALO 880.0565
 Community Benefit Test – LTA 11/044
 Demolition of a Building - R&T 214.2
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 Extends to Bonded Indebtedness - R&T 214
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 Franchise Tax Board Exemption Letters in Lieu of IRS Letter - R&T 214
 Governmental Entities, Inclusion of in Limited Liability Companies (*See PT Rule 136*) – R&T 214 and 214.8
 Grazing Lease – ALO 880.0129
 Housing, Charitable Purpose – ALO 880.0403
 Incidental Nonprofit Users – R&T 214
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 Low-Income Housing Partial Exemption Guidelines – LTA 15/018
 Natural Lands – R&T 214.02
 Oceanographic Research Org not Chartered by Congress - R&T 214

Exemption, Welfare (Cont.)

- Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
- Property under Redevelopment Plan - R&T 214.13
- Property used Exc. as Nature Resource or Open-Space Land - R&T 214.02
- Property used Exclusively for Veterans' Organizations - R&T 214
- Recorded Regulatory Agreement – ALO 880.0267
- Zoning - ALO 880.0.40
- BOE Review Procedures - Rule 136
- Student Union – ALO 880.0283
- Supplemental Assessment, Filing For (180 Days Filing Period) – R&T 75.24
- Statement Filing 1st Time & Thereafter - R&T 254.5
- Tax Exempt Status – ALO 880.0285
- Tax-Defaulted Property, Min Sale Price & Appraisal Fee - R&T 3698.5
- Zoological Society - R&T 222, 222.5
- Exhibits,
 - Fair & Exposition, Defined - R&T 213
 - Fair & Exposition, Exemption (*See Exemption, Fair*)
 - Withdrawal of, BOE Equalization Hearings - V1-HPR 5087
- Existing Building, Defined - R&T 74
- Expenses, Income Approach to Value - R&T 110, 401, Rule 8
- Experience, 5 Years Professional, Required of Appeals Board Member - R&T 1624, 1624.05
- Experience & Educational Requirements, Assessor's - R&T 670, 673; V2-Gov 24002.5,
- Extended,
 - Defined, for Possessory Interest Purposes - Rule 21
 - Renewed Possessory Interests, Defined - Rule 21
- Extended Roll,
 - Minimum Contents - Rule 252
 - Retention on EDP Equipment - R&T 109.6
- Extended Secured Roll, Delivered by Auditor 16 October - V2-R&T 2601
- Extension of,
 - Appeal Filing Period for Declines in Value, by Bd. of Supervisors Resolution - R&T 1603(d)
 - Assessment Roll Past Jul 1 - R&T 155; LTA 03/022
 - Filing Railroad Car, for Disability – VI-RR Car 11553.5
 - Riling Timber Tax, for Disability – VI-TYT 38602.5
 - Filing Timber Tax Return - V1-Timber 38405
 - Lease as Change of Ownership, Possessory Interest - R&T 61
 - Lien - V2-R&T 2191.4
 - Roll, Official Acts of the Assessor - R&T 155 (see §155.3); LTA 03/022
 - Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155
 - Time,
 - Appeal Hearing, past two-year limit - R&T 1604, 1641.2
 - Appeal Hearing, 90 Day - R&T 1641.2
 - Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
 - Official Acts of Auditor & Tax Collector, by the Controller - R&T 155.3, 155
 - On record, Taxpayer & Appeals agreement to - R&T 1604(c)(1)
 - Reports to be Filed with BOE - V2-Gov 15620
- Extension, Roll,
 - Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
 - Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, (see also §155)
- Exterior Dimensions, Scale Floor plan Drawing - R&T 72
- Extraction Rights, Minerals, Change in Ownership - R&T 61
- Extraction Rights – (*See Oil & Gas*)

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Facilities,

- Electrical Generation - R&T 100.9, 721.5; LTA 03/009
- Gas/Electric/Other, Open-Space Land - V2-Gov 51238
- In Course of Construction, Defined - R&T 214.2
- In Course of Construction, Abandoned/not used, Welfare Exemption - R&T 214.1, 214.2
- In Course of Construction, Welfare Exemption - R&T 214.1-214.2, 532.2
- Public Utility Electrical Generation – R&T 100.95
- Facsimile Signature, Tax Collection - R&T 168

Fact and Date of Payment, Entry on Unsecured Roll by Tax Collector - V2-R&T 2913

Factor,

- Annual Inflation - CAC XIII A-2(b), R&T 51(a), 75.18, 619(f), Rule 460(5) , LTA 99/053
- Annual Yield Rate, Historical/Open-Space Property - R&T 423, 439.2
- Annual, Open-Space Land Valuation - R&T 423
- Inflation, Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/053
- Inflation, CCPI, Measurement Period Modification to Oct-Oct - R&T 51(a)(1)(B), LTA 99/053
- Percent Good - R&T 401.16, LTA 04/019
- Supplemental Assessment Prorations - R&T 75.41
- Modifications, Revenue Allocation - R&T 97.51
- Modify Total Assessed Value, Schools, by BOE - V2-ED 41200

Factored Base Year Value

- General - R&T 51
- To be Included on Annual prop 8 Notice - R&T 619

Facts, alleged, Proof of, Quiet Title Action - V2-R&T 3962

Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/053, 95/054 (*See Assessor's Errors; Errors*)

Failure to Appear, Assessment Appeal Hearing - Rule 313(a)

Failure to File,

- Building Permit, Burden of Proof upon Appeal - R&T 167
- Business Property Statement, Burden of Proof upon Appeal - R&T 167
- Cable TV Property Statement, Penalty - R&T 107.7
- Change in Ownership Statement,
 - Burden of Proof upon Appeal - R&T 167
 - General - R&T 482-485
 - Successor - R&T 482.1
 - Property Statement, Deposit of Penalties - R&T 464
- Timber Tax Claim for Refund - V1-Timber 38604
- Timber Tax Return (*See Timber Tax*)
- Timber Tax Return, Interest Rate - V1-Timber 38423

Failure to Furnish Information, Upon Written Request - R&T 501 & Footnotes

Failure to Provide Data under 441(d),

- 2 Year Waiver Extension - R&T 441(h)
- Appeal Continuances - R&T 441(h)

Fair Market Value,

- Allocation Based on Relative Fair Market Value - Rule 2
- Board Set, Does not Create New Base Year Value - Rule 305.5
- Defined - R&T 110, Rule 2, LTA 99/012
- Intangible Assets & Rights - R&T 110(d), 212 (c)
- Rebuttable Presumption of Sales Price as - R&T 110, Rule 2, LTA 99/012
- Relative, Sales Price Allocation Based on - Rule 2
- Sale of Tax Deeded Property - V2-R&T 3698.5
- Sales Price, as - R&T 110(b), Rule 2, LTA 99/012
- Valuation at - CAC XIII-1

Fairgrounds,

- \$50,000 Low Value Exemption, PIs - R&T 155.20
- Possessory Interests, \$50,000 Low Value Exemption - R&T 155.20

Fairs,

- Agricultural - R&T 201.2
- Agricultural, use of County Property - R&T 201.2
- Use of County Property - R&T 201.2

False Statements,

- Appeals Board, to - R&T 1610.4
- Property Statement, on, Penalties - R&T 461

Family Code, Section 297, Registered Domestic Partners – R&T 62(p)

Family Member, Appearance at Appeals Board - Rule 317

Farm Credit Act, Federal, of 1971 - R&T 64(b) Pub Law 92-181

Farmers Home Administration Property, Taxation of - Housing Act of 1949, Housing & Community Development Act of 1977, Sect 512 - LTAs 76/012, 78/003

Farmland Security Zone Contract – R&T 423.5

Farmlands Mapping Account - V2-Gov 51283

Fault, not of Owner, Calamity Relief - R&T 170(a)

FDIC, as Taxable Entity - LTA 94/027, *Lowry v. FDIC*

February 1,

- 2nd Installment of Secured Personal Prop Tax Due - R&T 2700, 2702
- 2nd Installment of Secured Tax Due - V2-R&T 2606
- BOE Property Statement Request to State Assessee s - LTA 90/002

February 5, Account to Auditor for Money Collected - V2-R&T 2616
February 10, Assessor submits Final Statements/Forms to BOE - Rule 101, 171
February 15,
 Final filing Date,
 Church/Religious Affidavit - R&T 255
 Disabled Veterans' Exemption, for - R&T 237, 273.5
 Documented Vessel Affidavit - R&T 275.5
 Exemption Claim/Affidavit Due- R&T 255
 Historical Aircraft Claim - R&T 255
 Homeowners' Exemption - R&T 255
 Religious Ineligibility Notice - R&T 257
 Tribal Housing Affidavit Due - R&T 259.13
 Veterans' Exemption, for - R&T 273
 Last Day to File Welfare/Vets Ex Claims/Affidavit - R&T 254.5
 Racehorse Tax Due - V1-R&T 5762
 Property Acquired After Previous Year Lien Date - R&T 271
 BOE Consults W/Assessors re: Aircraft Allocation - Rule 202
February 20, Agency's Last Day to Request Estimate of Value - V2-Gov 27421
February 25, Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616
February 28,
 Church Exemption Claim Form Sent to Prior Applicant - R&T 256
 Cooperative Housing HOX Claim Forms Sent - Rule 135(f)
 Day Information Made Available to Oil, Gas, and Mineral Extraction Industries - R&T 441
 HCD Reports New Mobilehome Owners to Assessors - R&T 5841
 Religious Exemption Notice to Prior Applicants - R&T 257.1
Federal Enclaves,
 Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn
 Mobilehomes on - LTA 81/54
 Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Const, *Humble Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co.* 23 Mar '64 USCC, 10 USC 2667 (e) - LTA 77/110, 81/054
Federal Deposit Insurance Corporation, as Taxable Entity - LTA 94/27, *Lowry v. FDIC*
Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
Federal Home Loan Bank Board (*Renamed Federal Housing Finance Board*) - R&T 439.2
Federal Housing Administration, Taxation of foreclosed Property - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Federal Housing Finance Board (new name for Federal Home Loan Bank Board) - R&T 439.2
Federal Government, Mandated Costs, Additional Tax Rates - V2-R&T 2271
Federal Property,
 Exemption from Property Tax – (*Supremacy Clause US Constitution*), *McCulloch v. Maryland (1819)*,- LTA 76/12, 77/110, 78/3, (*See also Federal Enclave*)
 Migratory Birds Protection Use - R&T 254.2
 Taxation of FHA repossessed homes - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Federal Survey Descriptions - R&T 324
Fee Interest - R&T 60, V2-Gov 51293(j)
Fee Owner, Possessory Interest, Report of lease Changes to Assessor, 60 Days - R&T 480.5
Fee Simple Absolute - R&T 60, 110, 410(Footnotes), Rule 2, 8(e), AH 501
Fee Simple Interest - R&T 60
Fee Simple Unencumbered Value - Rule 2
Fees,
 \$20 or Less, Penalties, License Fees, Collection of - V2-R&T 2611.4
 \$250 or less, Owing to State, Agencies may Refrain from Collecting – [Gov 13943.2]
 Access to Transfer List, \$10 - R&T 408.1
 Aircraft Landing Fees as PI - *United Airlines, Inc. v. San Diego*
 Appeals, HOX, Private Vendor Filing Charge not to be collected until filing complete – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
 Appeals, for Filing HOX, by Vendor, Restrictions on – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
 Application, for Separate Parcel Valuation - V2-R&T 4151
 Appraisal, Sale of Welfare Exempt Tax-Defaulted Property – V2-R&T 3698.5
 Attorney, Appeals - R&T 1611.6
 Boundary Changes, Revenue District, Charged by BOE -V2-Gov 54902.5
 Cable TV Franchise & License - R&T 107.7
 Cancellation, Historical Property Contract - V2-Gov 50286
 Change in Ownership Forms - R&T 480.3
 Charged by BOE, Revenue District Boundary Changes - V2-Gov 54902.5
 Collection of, Railroad Car Tax Warrants - V1-RRCar 11503

Fees (Cont.)

Collection of, \$250 or less, State Agencies may Refrain from Collecting - [Gov 13943.2]
Collection, for Documents/Records, by Auditor - R&T 162
Copies of Records for \$1 - R&T 162
Determination, Trailer Coach Vehicle License - V1-VEH 10752.1
District Boundary Changes, Revenue District, Charged by BOE - - V2-Gov 54902.5
Document/Record - R&T 162
Economic Rent, as, Cable TV - R&T 107.7
Exclusion from New Construction, Disabled Persons - R&T 74.3
Expenses, and, Timber Tax Payment - V1-Timber 38542, 38543
Filing, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Fire Prevention Fee – LTA 14/017
For,
 Actual Cost of Developing/Providing Information - R&T 409, V2-Gov 6256, 6257
 Certified Copies of BOE Records/Files - V1-HPR 5083
 Copies of Assessor's Records - R&T 162, V2-Gov 6256, 6257
 Copies of Public Records, to be Provided at Direct Cost of Dup. - [Gov PRA 6256, 6257]
 Copies of Roll to Other Tax Agencies - R&T 649
 Development of & Providing Information - R&T 409
 Documents - R&T 162
 Failure to File PCOR - R&T 480.3
 Failure to File PCOR, not Applicable to Non-Resident - R&T 480.3
 Filing Appeals, Restrictions on Vendors and written Statements - R&T 80.1; V2-B&P 11319
 Maps/Statements, BOE, for Redevelopment Agency - V2-H&S 33328.4
 Record Copies, State-Assessed Property - V1-HPR 5083
 Revenue District Boundary Changes, Charged by BOE - V2-Gov 54902.5
Franchise & License, Cable TV - R&T 107.7
Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)
Franchise, as Economic Rent - R&T 107.7
General Provisions, Trailer Coach Vehicle License - V1-VEH 10766-10770
HOX Appeals, Private Vendor Filing Charge not to be collected until filing complete - V2-B&P 17533.6, 17537.8,
 17537.9, 39 USC 3001(h), 3005
HOX Appeals, for Filing by Private Vendor, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h),
 3005
Historical Contract Application - V2-Gov 50281.1
If Preliminary Change in Ownership not Filed with Recording - R&T 480.3
In Lieu, Payments, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law
 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
In Lieu, P.E.R.S. Property - V2-Gov 7510, LTA 2014/032
In Lieu, Wetlands Bank Site, As Public Entity - [F&G 1775 et seq. of Sec 2]
Inspection of Transfer List - R&T 408.1
Landing Fees as PI - *United Airlines, Inc. v. San Diego*
LCA/Open-Space Land Contract Cancellation, Etc - V2-Gov 51287
Less than \$20, Counties may Refrain from Collection - V2-R&T 2611.4
List of - [Gov 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
May Include Overhead, Profit, Development Cost - R&T 408.3
Mobilehome License – (*See Mobilehome, & Trailer Coaches License Fees*)
Owing to State, \$250 or less, Agencies may Refrain from Collecting - [Gov 13943.2]
Payment of, Railroad Car Tax Warrant - V1-RR Car 11502
Property Characteristics - R&T 408.3, 409
Public Records, to be Provided at Direct Cost of Duplication - [Gov PRA 6256]
Record & Document, Deposit in County General Fund - R&T 162
Revenue District Boundary Changes, Charged by BOE - - V2-Gov 54902.5
BOE, Charged to Local Govt, Revenue District Boundary Changes - V2-Gov 54902.5
Tax Recoupment, Timber Preserve Fund - V2-Gov 51142
Tracking of - [Gov 8317]
Trailer Coach License – (*See Trailer Coaches License Fees*)
Transfer List, Access To, \$10 - R&T 408.1
Timeshares, Separate Assessment - V2-R&T 2188.8-2188.10
Vehicle License – (*See Vehicle License Fees*)
Vehicle License, Collection of - V1-VEH 10852
Written Statements of Value made for, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319
Ferry,
 Defined - R&T 1136
 Inter-County - R&T 1137

Files,
 Assessor's (*See Assessor's Records & Records*)
 BOE, Destruction of - V2-STATS 1915 Ch. 59
 Filing Extension, Disability - VI-RR Car 11553.5, VI-TYT 38602.5
 Filing of,
 Assessment Appeals, deadlines - R&T 1603-1605, Rule 305, LTAs 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
 Change in Ownership Statement, Probate Representatives - [Probate Code Sec 8800]
 Delinquent Redemption List - V2-R&T 4104.3
 Documents, by Mail - R&T 166, 724
 Petitions, Etc, by Proper Parties - V1-HPR 5070
 Reports to BOE, Time Extension - V2-Gov 15620
 Statements/Affidavits, Postmark as Proof of - R&T 166
 Statements>Returns, Affidavit asserting Timely Filing - R&T 166
 Filing Date, Appeals,
 County Offices Closed on Normal Deadline - R&T 1603(b)(4)
 Extension of by Board of Supervisors Resolution - R&T 1603(d)
 Filing Deadline,
 Falling on Saturdays and Sundays - R&T 166, 724, V2-R&T 3351
 LCA Proposal - R&T 430.5
 Postmark Date deemed as Date Tax Payment Received - V2-R&T 2512
 Redevelopment District Boundary Changes - V2-H&S 33674
 Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
 Filing Period,
 Assessment Appeals - R&T 1603-1605, Rule 305, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
 Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
 Exemptions - See exemptions or specific exemption in question
 Exemptions, Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
 Supplemental Assessment Appeals,
 12 months after Notice for Judgment Error - R&T 1605(b)
 Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
 Within 60 Days of Date of Notice - R&T 75.31(c), 1605
 Final Decree, Quiet Title Action - V2-R&T 3967-3969
 Final Filing Date, Appeals,
 County Offices Closed on Normal Deadline - R&T 1603(b)(4)
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 Finance, City Department of, Access to Assessor Records - R&T 408.4
 Finance, Department of,
 Annual Review of Mandated Cost Statutes - V2-R&T 2246
 Annual Review of Statutes, Mandated Costs - V2-R&T 2246
 Estimate of Mandated Cost Reimbursement - V2-R&T 2242-43
 Financial Corporation,
 Defined - V1-B&C 23183
 General - (*See Banks & Financial Corps*)
 Financial Interest Disclosure, Appraiser - R&T 672
 Financial Statements, Welfare Exemption Filing 1st Time & Thereafter By Request - R&T 254.5, 254.6
 Finding of Facts, Request Procedure - R&T 1611.5, Rule 308
 Findings, Written, re Data Altering Previous Assessment, Audits - R&T 469
 Fines,
 List of - [Gov 8317]
 List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
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 Fir,
 Douglas - Rule 1021
 True - Rule 1021
 Fire & Earthquake, Disaster Relief - R&T 197-198.1
 Fire & Earthquake, Homeowners Exemption, Oct., Nov., Dec., 2003 - R&T 218(e)
 Fire Alarms - CAC XIII A-2, R&T 74, LTA 99/045
 Fire Company Volunteer, San Diego County - V2-STATS 1983, Ch 406
 Fire Departments, Volunteer, Exemption - R&T 213.7
 Fire Detection Systems,
 Defined - R&T 74
 General - CAC XIII A-2, R&T 74, LTA 99/045
 Fire Fighting Vehicles, College, Exempt - V1-VEH 10786
 Fire Prevention Fee Assessment - LTA 14/017

Fire Protection Districts, Marin County, Revenue Allocation - R&T 99.3
 Fire Protection Services,
 College Vehicle License Fee Exempt - V1-VEH 10786
 Maximum Tax Rate - V2-R&T 2261.1
 Valuation of Sprinkler/Detection Systems - CAC XIII A-2, R&T 74, LTA 99/045
 Vehicle License Fee Exemption - V1-VEH 10781
 Fire Related Egress Equipment, Defined - R&T 74, LTA 99/045
 Fire Sprinkler, Valuation - CAC XIII A-2, R&T 74, LTA 99/045
 Fire Sprinkler Systems,
 Defined - R&T 74, LTA 99/045
 General - CAC XIII A-2, R&T 74, LTA 99/045
 Fires, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
 First through Fifty-Eighth Class County - V2-Gov 28022-79
 First Installment,
 Delinquent Penalty - V2-R&T 2617, 2704
 Due Date - V2-R&T 2605, 2617, 2704
 Secured Roll, Delinquent 10 December - V2-R&T 2704, 2716
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 First Person Acquiring Title to Felled Timber - Rule 1026
 Fiscal Year,
 Audit Purposes, for, Defined - Rule 192
 Defined - R&T 75.6, Rule 192
 Fish & Wildlife, US In Lieu Payments, National Wildlife Refuge Fund - Refuge Revenue Sharing Act of 1978,
 Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
 Fishing Boats, Commercial Sports, Occasional Use, 15% - R&T 227
 Fixture Classification - Rule 122.5 (*See Fixtures; Classification*)
 Fixtures,
 Additions/Deletions, Reporting of - R&T 75.15
 Annexation, Intent of Owner - Rule 122.5(e)
 Annexation, Physical/Constructive - R&T 105, 107, Rule 122.5
 Annual Reporting only, Effective March 1, 1987 - R&T 75.15
 Appraisal Unit with Machinery & Equipment - Rule 461(d), ALO 170.0039.005
 Assessment – ALO 170.0039
 Assessment Appeals – ALO 180.0073
 Assessment, Supplemental & Non-Supplemental New Construction - R&T 75.15
 Change in Ownership - R&T 75.15
 Classification - Rule 122.5, (*See Fixtures, & Classification*)
 Defined - R&T 105, 107, Rule 122.5, 192(d), 463(b)(5), V2-STATS 1982, Ch. 1556, Sec 5
 Economic Unit with Machinery & Equipment - Rule 461(d)
 Examples - Rule 122.5(e) (*See Instructions to Form BOE-571-L*)
 General - R&T 105, 107, Rule 122.5, V2-STATS 1982, Ch 1556, Sec 5
 Intent of Owner - Rule 122.5(e)
 New Construction - R&T 75.15
 Part of New Construction of Structure, as - R&T 75.15
 Possessory Interests In - R&T 107, 201.5
 Purchase Price Presumption – ALO 170.0039.005
 Removal of, on or after March 1, 1985 - Rule 463.5(c)(2)
 Removal of, Valuation - R&T 75.16
 Renovation/Modernization/Substitution as New Construction- Rule 463(b)(5)
 Replacement, when to Supplemental/Non-supplemental Assessment - R&T 75.15
 Report of, Property Statement - R&T 75.15
 Service Station - LTA 88/024
 Solar Energy System Exclusion – ALO 610.0091
 State Assessed, on Sec Roll, use of Unsecured Tax collection method - R&T 670, 867
 Study on Value – R&T 401.20
Flight Safety International, Inc. v. Assessment Appeals Board, Determination After Two Years - R&T 1604 Fn.
 Flight Test Science Programs, College Exemption – R&T 203
 Flight Test Technology Programs, College Exemption - R&T 203
 Flight Time Allocation - Rule 202
 Floating Home Marina Exclusion – R&T 62.5, 63.1; LTA 16/007
 Floating Homes,
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 Filing Change in Ownership Statement – R&T 480, 482

Floating Homes (Cont.)

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- Penalties, Costs, Refund of - V2-R&T 5106
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- Percentage, Minimum Assessable Transfer - R&T 65.1
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- Property Tax Postponement - V2-Gov 16183
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- Rate of, 3% on Refunds for any reason - V2-R&T 5151
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- Refund of Taxes, on - V2-R&T 5150.5-5153
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- Taxes for Which Recovery Allowed, on - V2-R&T 5150.5-5153
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- Undivided, Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
- Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7
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- Interests, Cable TV (*See Cable Television*)
- Intermediate Holder, Mobilehome Park Conversion - R&T 62.2, LTA 99/075
- Internal Revenue Service, Access to Assessor's Records - LTA 85/093, Atty. Gen Opinion 84-1104 4/of 30 Jul 85, BOE 1989
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- Intestate Succession,
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 - Date of Death as Date of CIO, Parent/Child Transfers - R&T 63.1
- Intra-County Base Year Transfer,
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- Intra-County Pipeline Lands and Rights of Way,
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- Intra-County Pipeline Rights of Way, Consolidation of Assessment - 401.13
- Intra-County Pipelines, Base Year Value of Segments and Components - 401.13
- Intrastate Water Carrier,
 - Defined - R&T 1016
 - Returns - R&T 1020
- Inter-County Base Year Value Transfer, by county ordinance
 - Age 55 and Disabled (Prop 90) - R&T 69.5, LTA 16/034
 - Disabled or Age 55 (Prop 90) - R&T 69.5, LTA 16/034
 - Disaster – R&T 69.3, LTA 14/040
- Inventories/Inventory (*See Business Inventories; Illegal Goods*),
 - Appraisalment, and, Probate, CIO Statement Filing at Time of, - R&T 480
 - Business, Exemption - R&T 129, 219, 531.5, Rule 133
 - Exempt from Taxation - R&T 129, 219, 531.5, Rule 133
 - Exclusion, Builder's, from Supplemental Assessment - R&T 75.12
 - Hospital - LTA 90/045
 - Mobilehome Dealer's - R&T 5815
 - Probate, COS Filing at time Inventory & Appraisal filed with Court - R&T 480
- Investments,
 - Defined - CAC XIII-28
 - Public Moneys, Deposit by Legislature - CAC XI-11

Inyo County, Assessment of Local Govt Prop - CAC XIII-11
Irrevocable Trusts, Change in Ownership - Rule 462.160, 462.260(c)(1)

Irrigation Districts (*See Districts, Special Districts*)

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Unsecured Roll Acquisition - R&T 648, 649

IRS,

Access to Assessor's Records - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30 Jul 85, BOE 1989 BOE Confidentiality
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Exemption Letters, Franchise Tax Board Letters in Lieu of, Welfare Exemption - R&T 214

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January 1,

12:01 am,
Lien on Private Railroad Car Attaches - R&T 732
Lien on State-Assessed Property Attaches - R&T 722
Taxes Become Lien on Property - V2-R&T 2192
1983, 2-Year Appeal Hearing Limit Effective - Rule 309(b)
1999, Sunset Date of 10 Appeal Board maximum - R&T 1621
Cities/Districts Report Boundary Change to BOE - V2-Gov 54902
Lien Date - V2-R&T 2192
Lien Date - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5, 1605,
V2-R&T 2192
Timberland Values Set - R&T 434.5
To 1 June, Notice of Unitary Values Mailed - R&T 731
To 30 June, Non-unitary Value Notice Mailed, BOE - R&T 732

January 2, BOE Property Statement Request to State Assessee - LTA 90/002

January 5, Account to Auditor for Money Collected - V2-R&T 2616

January 15,

Airport Operators to Furnish Aircraft Owners List - R&T 5366
Homeowners' Exemption Affidavit, Assessor to Mail By - R&T 255

January 16, Last Day 4 RR Car Owner 2 Request 3 Feb Presentation - LTA 90/003

January 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616

January 31,

HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to Complete RR Car Reassessment Hearings - V1-RR Car 11338
Timber Tax Due for 1 Oct-31 Dec Period - V1-Timber 38401

January 1993, Storm Disaster relief, Certification of Reduction - R&T 196.61-.63

January 2005, Homeowners' Exemption on Dwelling Damaged or Destroyed by Flood, etc. - R&T 218(h)

January 2006, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. - R&T 218(i)

Jeffery Pine - Rule 1021

Jeopardy Assessment, Railroad Car (*See Railroad Car Tax*),

Railroad Car, Delinquent Tax - V1-RR Car 11354
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Railroad Car, Reassessment Petition - V1-RR Car 11353

Jeopardy Determination (*See Timber Tax*),

Hearing Request - V1-Timber Tax 38345
Hearings - V1-HPR 5030-5036
Late Payment Interest Rate - V1-Timber 38432
Notice Mailing - V1-Timber 38434
Order of BOE or Admin Officer - V1-HPR 5035
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Redetermination Petition - R&T 38433, V1-HPR 5031
Reductions of - V1-HPR 5033
Relief Determination - V1-HPR 5033
Sale of Seized Property - V1-HPR 5033

Joint Purchases, Tax-Defaulted Property - V2-R&T 3792

Joint Tenancy,

Change in Ownership - Rule 462.040

Joint Tenancy (Cont.)

- Change in Ownership (Joint Tenancy) – ALOs 220.0310, 220.0311; *Benson v. Marin Co. AAB* (2013) 219 Cal.App.4th 1445
- Change in Ownership, Exclusions - Rule 462.040(b)
- Creation/Transfer/Termination as COS - R&T 61, 65, Rule 462.040
- Transfer of Interests - R&T 61, 65, Rule 462.040
- Jointly Assessed Property, Unsecured Roll - R&T 405
- Judge, Administrative Law, Hearing Officer Contracts - R&T 1636
- Judgment,
 - Errors (*See Errors*),
 - General - R&T 51.5, V2-R&T 4831, LTA 91/053
 - 12 month Appeal Period - R&T 1603(c), LTAs 91/053, 95/036
 - Appeal outside normal Period - R&T 1603, LTA 91/053, 95/036
 - Assessor's, affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 91/053, 95/036
 - Assessor/Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/053, 95/036
 - For Assignees, Railroad Car Tax - V1-RR Car 11557
 - For Taxes, City, Satisfaction - V2-Gov 43063
 - For Taxes, Timber Yield Tax – (*See Timber Tax Judgments*)
 - Interest on, Railroad Car Tax - V1-RR Car 11576
 - Summary, Unsecured Taxes - V2-R&T 3101
 - Taxes as - V2-R&T 2186
 - Timber Tax, Rate of Interest - V1-Timber 38616
 - Un-assessed Property - R&T 1364
 - Unsecured Property Tax Lien - V2-R&T 3103, 3105
 - Unsecured Roll Tax Collection - V2-R&T 3101-3107
 - Unsecured Taxes, Record - V2-R&T 3103
 - Unsecured Taxes, Satisfaction of - V2-R&T 3107
- Judicial Review,
 - Assessment Appeals - R&T 1610.8 footnotes
 - Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
- July,
 - 2nd Monday In, Assessment Statistics Reported to BOE - R&T 407
 - 3rd Monday In, Local Board Meets in 2nd-58th Class County- R&T 1604
- July 1,
 - Audit of Veterans' Exemptions by Auditor - R&T 280
 - Auditor Delivers Secured Roll to Collector - V2-R&T 2855
 - Board of Sups to Publish Appeals Period Notice - R&T 1601
 - Copy of Assessment Roll to Cities of 2nd-58th Class Counties - R&T 647
 - Defaulted Property, Tax Collector Notice of - V2-R&T 3362
 - Inform Assessee of Value Increase - R&T 619
 - Inform BOE of Value of Property Receiving HOX - R&T 1367
 - Local Roll Completed/Delivered to Auditor - R&T 616, 617
 - Provide Dept of Aeronautics W/County Aircraft Data - V2-R&T 5366
 - Tax, Penalties, Costs in Default as of 12:01 July 1 - R&T 3436
 - Tax Agency Consolidation - R&T 38
- July 2,
 - 1st Day to File Main Roll Appeal - R&T 1603, LTAs 91/53, 95/36
 - To September 15, Appeal Filing Period, Secured and Unsecured Roll - R&T 1603; LTAs 91/053, 95/036
 - To November 30, Appeal Filing Period, Secured Roll - R&T 1603; LTAs 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
- July 5,
 - Account to Auditor for Money Collected - V2-R&T 2616
- July 15,
 - Auditor Certifies Timber Tax Revenue to Controller - V2-Gov 27423
 - Duplicate Property Statement Returned if Requested - R&T 443.1
 - Estimates of BOE Assessed Value to Auditors by - R&T 755
 - First Day to Inspect BOE Roll - R&T 755
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 - Appeal Boards Meet in 2nd-58th Class Counties - R&T 1604
- July 20,
 - Applications to BOE for Review, County, Etc - R&T 1840
 - File Declaration of Intent to Petition After BOE Val Notice, to - R&T 731
 - Petition for Reassessment to be Filed by - LTA 03/017
 - Prior to Appeal Hearing, Minimum for Filing Exchange of Information - R&T 731

July 25,
Tax Collector Statement of Transactions to Auditor - V2-R&T 2616

July 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
BOE Adopts Assessment Rolls/Transmits to Auditors - R&T 756
BOE to Hear Petition Appeals of Unitary/Non-Unitary Val - LTA 90/002
Timber Tax for 1 Apr-30 Jun Period Due - V1-Timber 38401

July 2006,
Homeowners' Exemption on Dwelling Damaged or Destroyed by Wildfires – R&T 218(j)

June 1,
Auditor Delivers Certified Secured Roll to Collector - R&T 2855
BOE Notifies Assessor of Welfare/Vets Eligibility - R&T 254.5
To 4 June, Delivery Period of Delinquent Roll - V2-R&T 2626-27

June 3,
Home Damaged/Destroyed by Flood in 2004 - R&T 218(f)

June 4,
Auditor Delivers Delinquent Roll to Collector - V2-R&T 2626-27

June 5,
Account to Auditor for Money Collected - V2-R&T 2616

June 8,
Notice of Impending Default Published - V2-R&T 3351-53, 3361, 3371

June 15,
Assessor Provides Description of Property 4 Tax Sale - V2-R&T 3691.3
Welfare/Vets Exemption Findings to Assessor by BOE - R&T 254.5

June 27,
Statement of Transactions, Tax Collector to Auditor - V2-R&T 2616

June 30,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day for Assessor to Notify BOE of HOX Prop Value - R&T 1367
Last Day to,
Estimate Timber Harvest Value, BOE - V1-Timber 38204
File Disabled Veteran Termination Notice - R&T 278
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Notice of Impending Default, As of Date - V2-R&T 3351
Unpaid Separately Billed BOE Tax to Unsecured Roll - V2-R&T 2189.1
Unpaid Tax is in Default - V2-R&T 3436

June 2005,
Homeowners' Exemption on Dwelling Damaged or Destroyed by Flood, etc. – R&T 218(h)

June 2006,
Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)

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K

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L

La Quinta, City of, Allocation of Revenues - V2-STATS 1983 Ch 53
Laborer Housing,
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Land, and Improvements, Separate Assessment - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
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- City Lot Description - R&T 324
- Classification Examples - Rule 124
- Classification, Legislative Analyst's Report on - V2-R&T 2229
- Combination of, if in Multiple Revenue Districts - R&T 606
- Covered by Multiple Tax Rate/Revenue Districts - R&T 606
- Debts Secured by, Exempt - CAC XIII-3
- Defined - R&T 103, 104, 105, 110, 401, Rule 121 (*See Rule 124*)
- Description - R&T 322-327
- Description on Roll - R&T 610
- Enforceably Restricted, Open-Space Valuation - R&T 423.3, 426, 430.5, ALO 620.0016
- Federal Survey Description - R&T 324
- Government Survey Description - R&T 322
- Hazardous Waste Property, Designated as - V2-H&S 25229
- In Multiple Revenue Districts/Tax Rate Areas, Separate Assessment & Combination - R&T 606
- Leased by Church - R&T 206.2
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 - Community College - R&T 214.6
 - Government, and Government Entities - R&T 214.6
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 - State Universities - R&T 214.6
- Leased, Separate Assessment of - V2-R&T 2188.4
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- Legal Description,
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- Metes & Bounds Description - R&T 328
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- Owner Map Description - R&T 326
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- Restricted, Wildlife Habitat Contract - R&T 423.8
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Land Use Restrictions, Nonprofit Corporation – R&T 402.1

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 - Administration Rules - V2-Gov 51232
 - Advisory Board - V2-Gov 51239
 - Annexation of Land - V2-Gov 51235
 - Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016
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 - Cancellation Value Appraisal – Gov 51203
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 - Disestablishment - V2-Gov 51232-33
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- Agricultural Conservation Easement - R&T 421.5, 422.5, V2-PRC 10200-10277
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October 16,
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- Transit Development Board Property - R&T 201.1
- University land not exempt - *Connolly v. Orange Co.*
- Usage Reports, Filing by Govt entities with Assessor - R&T 480.6, ALO 260.0070
- Valuation of Hydrocarbon Production - Rule 27
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- Wetlands Bank Site Public Entity, In Lieu Fees - [F&G 1775 et seq. of Sec 2]
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- Post Lien Date Information, 90-Day Rule, Appeal Hearings - R&T 402.5, *B of A v. County of Fresno*
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- Postponement of,
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XI - Article 11 of the California Constitution
XIII - Article 13 of the California Constitution
XIII A - Article 13-A of the California Constitution (Prop 13)

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Abbreviations Used in the Index

[Brackets] - Indicates a reference not located in the PTLG

AB - Assembly Bill
ACA - Assembly Constitutional Amendment
Addn. - Addition
Adj. - Adjust, or Adjustment
Admin. - Administrative, Administration
AH - Assessors' Handbook
ALO - Annotated Legal Opinion
Assmnt. - Assessment
B&C - Bank and Corporation Tax Laws, Blue Tab section, V1
B&P - Business and Profession Code, Gold Tab section, V2
Bd. - Board
BIX - Builder's Inventory Exclusion (R&T section 75.12, New Construction Exclusion)
BLM - Bureau of Land Management
BPC - Business and Professions Code
BPS - Business Property Statement
BYT - Base Year Transfer
BYV - Base Year Value
CAC - California Constitution, V1
C.A.C. - California Administrative Code, Hearing Procedure Rules (HPR-V1)
CAO - County Assessors Only letter
CC - Commercial Code
CCPI - California Consumer Price Index
Cert. - Certificate, Certified, or Certification
CIO - Change in Ownership
COS - Change in Ownership Statement
Civ - Civil Code, Gold Tab section, V2
Co. - County, or company
Coop. (Co-op.) - Co-operative
Condo. - Condominium
Corp - Corporations Code, Gold Tab section, V2
CP - Civil Proceedings (Code)
CSU - California State University
Dept. - Department
Dist. - District
DMV - State Department of Motor Vehicles
Doc. - Document(s), or Documentary
DTTA - Documentary Transfer Tax Act, Blue Tab section, V1
ED - Education Code, Gold Tab "Other Code" section, V2
EDP - Electronic Data Processing
ELEC - Elections Code
Est. - Estimated
Et seq. - Et Sequitor; and following in sequence
Et ux - and wife (or spouse)
Etc. - Et Cetera; and other similar things
EX - Exemption
Exempt - Exempt or Exemption
F&A - Food & Agriculture Code (Not in PTLG)
F&G - Fish and Game Code
FCV - Full Cash Value
FMV
Fn. (or fn) - Footnote
GITF - Geographic Information Task Force
Gov - Government Code Provisions, Green & Gold Tab sections, V2
Govt. - Government
H&S - Health & Safety Code, Gold Tab "Other Code" section, V2
HCD - State Department of Housing & Community Development (Mobilehomes)
HOX - Homeowner's Exemption
HPR - Petition & Hearing Procedure Regulations, Green Tab, V1
HUD - Housing and Urban Development (Federal Agency)
Hwy - Highway

Abbreviations Used in the Index (Cont.)

Info. - Information
INS - Insurance Code (Not in PTLG)
IRS - Internal Revenue Service
K - 1000 units of measure
LCA - Land Conservation Act, Open-Space Land, Green Tab section, V2
Leg. - Legislature, or Legislative
LEOP - Legal Entity Change-in-Ownership Program (BOE monitored)
Lic. - License
LPT - Local Property Taxation of Mobilehomes
LTA - Letter to Assessors (BOE generated, designated by year/number [i.e. 90/002])
Ltr. - Letter
Max. - Maximum
Min. - Minimum
MUD - Municipal Utility District
NC - New Construction
O&G - Oil & Gas
ORE - Office of Real Estate Appraisal (CA Department of Transportation)
Org. - Organization
PCOR - Preliminary Change in Ownership Statement
PIT - Personal Income Tax; Personal Income Tax [R&T Codes], Blue Tab section, V1
Pers. - Personal
PERS - Public Employees Retirement System
PI - Possessory Interest
PRA - Public Record Act, Govt. Code (Not in PTLG)
PRC - Public Resources Code, Gold Tab section, V2
PRCT - Private Railroad Car Tax Law, Blue Tab section, V1
Prelim. - Preliminary
Prep. - Prepare, or Preparation
Prop. - Property; Proposition
PTLG - Property Taxes Law Guide
PUC - Public Utilities Code (Not in PTLG)
PUD - Planned Unit Development
Pvt. - Private
R, (R) - Repealed
R&T - Revenue & Taxation Code; V1 if not otherwise indicated; V 2 if specified
Re: - In reference to, in regards to
Rehab. - Rehabilitation
Rev. - Revenue
RP - Real Property
RR - Railroad
RR CAR - Private Railroad Car Tax Law, Blue Tab section, V1
Rule - Property Tax Rules of State Board of Equalization, Purple Tab, V1
S&H - Streets & Highways Code, Gold Tab section, V2
SB - Senate Bill
BOE - State Board of Equalization
SCA - Senate Constitutional Amendment
Sec - Secured, or Section
SECTION 11 - Section 11 of Article 13 of the California Constitution
Sep. - Separate
SFR - Single-Family Residence
STATS - 1. Supplemental Acts (statutes of specified years), Pink Tab section, V2
 2. Validation Acts of Tax Agencies, Pink Tab section, V2
Supp. or supl. - Supplemental
TEA - Tax Equity Allocation
Timber - Timber Yield Tax, Blue Tab section, V1
TPZ - Timber Production Zone
TRA - Tax Rate Area
TYT - Timber Yield Tax, Blue Tab section, V1
UC - University of California
USPAP - Uniform Standard of Appraisal Practice
USC - United States Code, Federal Law
V - Volume
V1 - Volume 1 of the Property Taxes Law Guide

Abbreviations Used in the Index (Cont.)

V2 - Volume 2 of the Property Taxes Law Guide

Val. - Value, or Valuation

VEH – 1. Vehicle Code Provisions, Gold Tab "Other Code" section, V2

2. Vehicle License Fees, Blue Tab section, V1

Vet(s). – Veteran(s)

Vol. - Volume

W/ - With

Water - Water Code, Gold Tab "Other Code" section, V2

XIII - Article 13 of the California Constitution, V1

XIIIA - Article 13 A of the California Constitution, V1