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# California Property Tax

## An Overview

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## Introduction

*California Property Tax* provides an overview 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, which since 1978 has been the foundation of California's property tax system. It then discusses the roles of key players in property tax assessment—California voters, the Legislature, the State Board of Equalization, and county assessors. It explains which types of property are subject to taxation and which are exempt. It addresses the issue of where property should be assessed. It discusses the annual process of preparing the property tax rolls, the procedure for challenging an assessment, and the process for collecting property taxes. Finally, it covers the yield tax on timber at the time of its harvest.

Although this publication is periodically updated, the laws and rules concerning property tax assessment are continually modified. Therefore, we caution you to consult appropriate sections of the Revenue and Taxation Code and related codes and property tax regulations in order to have the most current information.

We welcome your suggestions for improving this publication. Please send your suggestions to:

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## State Board of Equalization Website: [www.boe.ca.gov](http://www.boe.ca.gov)

If you need more information about California property tax, visit us at [www.boe.ca.gov](http://www.boe.ca.gov). Our website has the complete text of the *Assessors' Handbook* sections, special topic and assessment practices surveys, the *Property Taxes Law Guide*, Letters To Assessors, and issue papers. In addition, you will find a listing of the addresses and telephone numbers for county assessors' offices and answers to the most frequently asked questions about property tax issues. You can read Property Tax Committee work plans and current information about Board meeting dates. The website also contains a calendar of property tax dates.

**Note:** *This pamphlet summarizes the law and applicable regulations in effect when the publication was written, as noted on the cover. However, changes in the law or in regulations may have occurred since that time. If there is any conflict between the text in this publication and the law and/or regulations, the latter are controlling.*

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## Important Property Tax Dates (2005)

January 1	Lien date for all property.
February 15	Legal deadline for filing most exemption claims.  Last day to file a timely exemption claim for cemeteries, colleges, exhibitors, free public libraries, free museums, public schools, and churches.  Last day to file a timely exemption claim for veterans, disabled veterans, and homeowners.  Last day to file timely exemption claims for welfare and veterans' organizations.
April 10	Last day to pay second installment of secured taxes without penalty.
May 15–August 31	Senior, blind, or disabled citizens file for homeowner's or renter's assistance.
May 15–December 10	Senior, blind, or disabled citizens file claim for Homeowner's Property Tax Postponement.
July 1	Deadline for county assessor to complete local assessment roll.
July 2–September 15 or July 2–November 30	Taxpayers file applications for reduction in assessed value with clerk of county board of supervisors.
August 31	Last day to pay unsecured taxes without penalty.
December 10	Last day to pay first installment of secured taxes without penalty.  Last day to file for homeowners' and veterans' exemption to receive 80 percent of the exemption. Last day to file for the disabled veterans' exemption to receive 90 percent of the exemption.

**Note:** For a complete list of significant dates, see *Property Taxes Law Guide, Volume 1, Property Tax Calendar*. The calendar is also available on our website.

# 1. The Background of Property Taxes in California

Prior to 1912, the state derived up to 70 percent of its revenue from property taxes. The state no longer relies on property taxes as its primary source of funds—since 1933, the only property tax directly levied, collected, and retained by the state has been the tax on privately owned railroad cars. Currently, the state's principal revenue sources are personal income taxes, sales and use taxes, bank and corporation taxes, and a series of excise taxes. The State Board of Equalization administers sales and use taxes and excise taxes, while the Franchise Tax Board administers the personal income and bank and corporation taxes.

Today, it is California's counties, cities, schools, and special districts that depend on the property tax as a primary source of revenue. The property tax raised more than \$31.8 billion for local government during 2003-04. These funds were allocated as follows: counties 18 percent, cities 11 percent, schools (school districts and community colleges) 53 percent, and special districts 18 percent.

## Proposition 13

On June 6, 1978, California voters overwhelmingly approved Proposition 13, a property tax limitation initiative. This amendment to California's Constitution was the taxpayers' collective response to dramatic increases in property taxes and a growing state revenue surplus of nearly \$5 billion. Proposition 13 rolled back most local real property, or real estate, assessments to 1975 market value levels, limited the property tax rate to 1 percent plus the rate necessary to fund local voter-approved bonded indebtedness, and limited future property tax increases.

After Proposition 13, county property tax revenues dropped from \$10.3 billion in 1977-78 to \$5.04 billion in 1978-79. As a result, many local governments were in fiscal crisis. Keeping local governments in operation the first two years following Proposition 13 required legislative "bailouts" to offset property tax revenue losses. A first-year stopgap measure costing \$4.17 billion in state surplus funds was necessary to directly aid local governments. A second-year bailout, a long-term fiscal relief plan, cost the state \$4.85 billion.

Prior to 1978, real property was appraised cyclically, with no more than a five-year interval between reassessments. Since property values were systematically reviewed and updated, assessed values were usually kept at or near current market value levels. In contrast, Proposition 13 generally limits annual increases in the assessed value of real property to no more than 2 percent, except when property changes ownership or undergoes new construction. Essentially, Proposition 13 converted the existing market value-based property tax system to an acquisition value-based system.

## Disparities in Assessed Value

Under Proposition 13, similar properties can have substantially different assessed values based solely on the dates the properties were purchased. Disparities result wherever significant appreciation in property values has occurred over time. Longtime

property owners, whose assessed values generally may not be increased more than 2 percent per year, tend to have markedly lower tax liability than recent purchasers, whose assessed values tend to approximate market levels.

### Court Challenges to Proposition 13

As assessment disparities have become more pronounced, public and legislative interest in the long-term effects of Proposition 13 has heightened. The issue of Proposition 13 and property taxes has been the subject of several proposals in legislative sessions. In 1990, Senate Resolution No. 42 established the Senate Commission on Property Tax Equity and Revenue to study and analyze the results of Proposition 13. The Senate Commission developed proposals for alternative methods of property taxation. The Assembly Select Committee on Property Tax and Local Government Finance was created to examine the impact of Proposition 13 and to address the potential impact of litigation involving challenges to the constitutionality of Proposition 13.

Immediately after Proposition 13 passed, its constitutionality was challenged. The California Supreme Court upheld the constitutionality of Proposition 13 in *Amador Valley Joint Union High School District v. State Board of Equalization* on September 22, 1978. The decision rendered in this case remained the highest judicial ruling on Proposition 13 until 1992, when the United States Supreme Court ruled, in *Nordlinger v. Hahn*, that Proposition 13 did not violate the equal protection clause of the United States Constitution. This ruling effectively ended speculation about whether the judicial system would ever overturn or modify Proposition 13.

## 2. The Role of Voters and the Legislature

Together, the electorate and the Legislature of California have reshaped the administration of property taxes since 1978. Constitutional amendments, both voter-initiated (initiative constitutional amendments) and Legislature-initiated (Assembly or Senate constitutional amendments), have established fundamental changes. Meanwhile, legislative measures have interpreted, clarified, and implemented the constitutional provisions.

## 3. The Role of the State Board of Equalization

*The State Board of Equalization was established in 1879 by constitutional amendment. The Board consists of five elected members: four members are elected from legislatively defined districts, while the fifth member, the State Controller, is elected at-large and serves in an ex officio capacity. The Board's original purpose was to regulate county assessment practices, equalize county assessment ratios, and assess properties of railroads. Since its creation, the Board's duties have progressively expanded. In addition to its property tax responsibilities, the Board administers a variety of state and local business tax programs.*

### The Need for Uniform Assessments

While the county assessor determines the value of locally assessable property for taxation purposes, the Board has a vested interest in the valuation by virtue of its

constitutional responsibility to promote uniformity in property assessments throughout the state. Uniformity is important both within and among counties for a number of reasons:

- Cost-sharing provisions for funding public schools require the state to make up the difference between statutory revenue guarantees and property tax proceeds. Underassessments increase a required state subsidy from the general fund.
- Assessments at more or less than full taxable value result in a misallocation of revenues.

## The Board's Property Tax Divisions

The Board's property tax functions are administered by three divisions: County Property Tax; Assessment Policy and Standards; and Valuation. Each division's role in the administration of property tax is described on the following pages.

### County Property Tax Division

The County Property Tax Division is responsible for promoting statewide compliance and uniformity in county assessment procedures and practices. These accomplishments are achieved through the following activities.

#### *Assessment Practices Surveys*

The Government Code requires the Board to survey each county assessor's office at least once each five years. The purpose of the survey is to determine the adequacy of the procedures and practices the county assessor uses in valuing property and to evaluate the assessor's performance of mandated duties. The survey concentrates on statutory mandates and revenue-related issues.

The surveys are conducted as follows: For each county, Board staff conducts an audit of the assessor's procedures and practices. The staff then publishes an assessment practices survey report that summarizes the findings and includes recommendations for improvement.

In addition, each year the Board staff perform appraisal samples of five county assessment rolls. Two of the ten largest counties are sampled each year. Three smaller counties are selected for sample based on serious problems noted in the assessment practices survey report or by random selection. In each case, a statistically representative sample is drawn from the county assessment roll. Board staff audits and appraises each property in the sample and compares the results to the assessor's values. Staff then expands the results to determine whether the total assessment roll complies with statutory standards.

#### *Timber Tax*

The Timber Tax Section registers timber owners, provides tax returns, conducts verification audits, and reviews harvest operations. It also provides timberland values to county assessors.

## Assessment Policy and Standards Division

The Assessment Policy and Standards Division is responsible for establishing policies and standards for proper assessment practices statewide. This responsibility involves working with assessors and taxpayers to develop binding regulations and informal guidance. The division also provides informative property tax assessment services to taxpayers.

### *Special Topic Surveys*

The Board periodically publishes “special topic” surveys on statewide assessment practices. The surveys focus on specific subject areas or major issues that have significant impact on local property taxation. These surveys are conducted when needed. To date, surveys have been conducted on Land Conservation Act (“Williamson Act”) properties, oil and gas properties, new construction, changes in ownership, mobile homes, possessory interests, assessment appeals, audit procedures, confidentiality of assessors’ records, depreciation factors, coordination on tenant improvements, and Section 11 and PERS properties.

### *Property Tax Rules*

The Board is required to prescribe rules and regulations to govern assessors and local boards of equalization. The Board’s property tax rules are codified in Title 18 of the California Code of Regulations. These rules are adopted to clarify statutes relating to assessment principles and procedures. A list of property tax rules is found in Appendix I.

### *Assessors’ Handbook*

The *Assessors’ Handbook* comprises more than 25 instructional manuals on various assessment and appraisal topics, including annually revised building cost estimating guidelines. Individual manuals are periodically updated to reflect legislative changes and revisions in appraisal and assessment systems. A list of handbook sections may be found in Appendix 2.

### *Property Tax Exemptions*

The Board prevents multiple claims for the homeowners’ exemption by acting as a statewide clearinghouse. The Board has a direct role in administering the welfare exemption, which exempts property that is used exclusively for religious, hospital, scientific, or charitable purposes and is owned and operated for those purposes by qualifying nonprofit organizations. The Board determines whether an organization is eligible for the Welfare or Veterans’ Organization exemption. The Board also advises assessors and prescribes forms for the administration of all other property tax exemptions.

### *Appraiser Training and Certification*

County assessors and the property appraisers they employ must meet certain minimum qualifications and hold an appraiser’s certificate issued by the Board. In order to retain an appraiser’s certificate, appraisers must complete a specified number of hours of training per year. The Board provides training at various sites throughout California and



monitors the yearly training requirements. The Board conducts classes on various appraisal topics. In addition, the Board provides workshops on specific assessment issues to enhance the knowledge and skills of county assessors, appraisers, Board Members and their staffs, and appeals board members.

### *Letters To Assessors*

Letters To Assessors are advisory letters issued to all county assessors and interested parties. Typically, the letters provide staff interpretations of rules, laws, and court decisions, or general information relating to property tax assessment.

### *Technical Services*

The Board also responds to individual inquiries from assessors, legislators, taxpayers, and the business community, as well as to letters written to the Governor on property tax issues.

### *Legal Entity Ownership Program*

The goal of this program is to discover both changes in ownership and control of legal entities and to inform the appropriate assessors of the need to reappraise real property owned by those entities.

### *Clearinghouse Programs*

The Board monitors claims for relief under Proposition 58 (parent-child transfers), Proposition 193 (grandparent-grandchild exclusion), Propositions 60 and 90 (persons over 55), Proposition 110 (disabled persons), and Proposition 3 (eminent domain properties).

### *Forms*

The Board prescribes many types of forms for use by assessors, such as business property statements, exemption claim forms, and change in ownership forms. Assessors may make limited revisions to the forms to meet their processing needs, but they must submit such revised forms for Board review and approval.

### *Tax-Rate Mapping Program*

A tax-rate area number is assigned to each geographical area in the state with a different distribution of revenues among taxing jurisdictions. The Board maintains this program in order to allocate the value of certain state-assessed properties to their appropriate taxing jurisdictions. County auditors also use these tax-rate areas to allocate property tax revenues to the appropriate taxing jurisdictions.

## **Valuation Division**

The Valuation Division is responsible for administering the assessment program of California state assessees under the Board's jurisdiction.

### *State Assessees*

The California Constitution requires the Board of Equalization to annually assess property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas or electricity. It also requires the Board to annually assess pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties. Except for the railway car companies (see Private Railroad Car Tax below), the assessed values are allocated to the counties and other local tax jurisdictions in which the property is located. The taxes are levied and collected in the same manner as they are for county-assessed properties. State-assessed property is assessed at its fair market value or its full value as of 12:01 a.m. January 1.

### *Private Railroad Car Tax*

The Board performs the entire assessment function, including appraisal and tax collection, for privately owned railroad cars.

### *Taxpayers' Rights Advocate Office*

The Taxpayers' Rights Advocate, appointed by the Board Members, is responsible for implementing the Morgan Property Taxpayers' Bill of Rights. The Advocate reviews, from a taxpayer's point of view, how effective the Board's operating divisions and the county assessors are in providing clearly written informational materials to property taxpayers and in adequately resolving inquiries, complaints, and other problems. The Advocate is also charged with identifying areas of recurring conflict between taxpayers and property tax assessment officials. The Advocate issues a formal annual report on property tax matters affecting taxpayers' rights. The Board holds public hearings to address the report and related property tax issues.

In addition, the Property Taxpayers' Bill of Rights provides measures designed to promote the fair administration of the property tax. For example, Section 5909 of the Revenue and Taxation Code provides for relief of penalties and interest in some situations where a taxpayer relies on written rulings from the county assessor.

Taxpayers' Rights Advocate Office, MIC:70  
State Board of Equalization  
450 N Street  
P.O. Box 942879  
Sacramento, CA 94279-0070

Telephone: 916-324-2798  
Toll-Free: 888-324-2798  
Fax: 916-323-3319

[www.boe.ca.gov/tra/tra.htm](http://www.boe.ca.gov/tra/tra.htm)

## 4. The Role of the County Assessor

The county assessor, an elected official, is governed by the California Constitution, the laws passed by the Legislature, and the rules adopted by the State Board of Equalization. An individual county government does not control the county assessor's tasks.

### Annual Assessments

The county assessor must annually assess all taxable property in the county, except for state-assessed property, to the person owning, claiming, possessing, or controlling the property on January 1. The duties of the county assessor are to discover all assessable property, to inventory and list all taxable property, to value the property, and to enroll the property on the local assessment roll.

The assessor's primary responsibility is to annually determine the proper taxable value for each property so the owner is assured of paying the correct amount of property tax for the support of local government.

### Local Property Tax Roll

The assessed value determined and enrolled by the county assessor is multiplied by the appropriate tax rate to form the basis of the current year's tax bill. The maximum tax rate is 1 percent plus (1) the amount necessary to make annual payments due on general obligation bonds or other indebtedness incurred prior to July 1, 1978; (2) any bonded indebtedness for the acquisition or improvement of real property approved by a two-thirds majority of voters on or after July 1, 1978; and (3) effective January 1, 2001, certain bonded indebtedness for school facilities approved by 55 percent of the voters. The collection of these taxes and their allocation to the appropriate taxing jurisdictions are functions of the county tax collector and the county auditor, respectively. Like the county assessor, these officials are governed by state law.

## 5. Taxable Property

Unless the California Constitution or federal law specify otherwise, all property is taxable. Property is defined as all matters and things—real, personal, and mixed—that a private party can own.

### Real Property

Real property is defined as

- The possession of, claim to, ownership of, or right to the possession of land.
- All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all pertinent rights and privileges.
- Improvements—defined as all buildings, structures, fixtures, and fences erected on or affixed to the land, and all fruit, nut bearing, or ornamental trees and vines,

not growing naturally, and not exempt from taxation, except date palms under eight years old.

## Personal Property

Personal property is defined as all property except real property. Personal property is either tangible or intangible. Generally, all tangible personal property is taxable except where specific exemptions are provided. Tangible personal property is any property, except land or improvements, that may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.

Examples of taxable tangible personal property include portable machinery and equipment, office furniture, tools, and supplies. Examples of nontaxable tangible personal property are household goods and personal effects, noncommercial boats worth \$400 or less, and goods held for sale or lease in the ordinary course of business (inventories).

Examples of nontaxable intangible property include notes, corporate securities, shares of capital stock, solvent credits, bonds, deeds of trust, mortgages, liquor licenses, insurance policies, club memberships, and copyrights.

The classification of property as either real property or personal property is significant because the tax assessment procedures vary depending on the type of property:

- The Legislature may either exempt personal property from taxation or provide for differential taxation. The Legislature does not have this power over real property.
- Personal property is not subject to Proposition 13 value limitations.
- Special assessments are not applicable to personal property.

## Possessory Interests

Private interests in publicly owned lands, known as possessory interests, are also taxable. Examples of taxable possessory interests include permitted use of U.S. Forest Service property such as ski resorts, stores, and cabins; harbor leases; boat slips at public marinas; tie-downs at public airports; grazing land permits; employee housing on tax-exempt land; and mineral rights in public lands.

A possessory interest in real property exists as a result of possession, exclusive use, or a right to possession or exclusive use of land and/or improvements without either outright ownership of the land or a life estate in the property. A possessory interest becomes taxable when the interest is held in nontaxable publicly owned real property. There is no possessory interest assessment on the use of publicly owned personal property.

## Properties Owned by Local Governments Outside Their Boundaries

Properties that are owned by local governments but located outside their boundaries are taxable under article XIII, section 11, and article XIII A of the California Constitution if the property was taxable when it was acquired by the local government. Each year, the lowest of the following three values is enrolled: the current market value, the factored

base year value, or the value determined under a special formula prescribed in Section 11.

### Property Not Covered by Proposition 13

Proposition 13 did not affect the assessment of all property. Properties not affected by Proposition 13 fall into two general categories:

- Personal property.
- Utilities, railroads, and other properties assessed by the State Board of Equalization.

## 6. Property Tax Exemptions

The state Constitution provides for a variety of full and partial exemptions. The Legislature has unlimited authority to provide for exemption of any kind of personal property, but it cannot exempt real property without specific authority provided by the Constitution.

Following is a brief discussion of some of the major property tax exemptions in California. Please note that issues regarding many of these exemptions are complex; the assessor's office should be consulted for detailed requirements regarding exemptions.

### Personal Effects

Household furniture, hobby equipment, and other personal effects are exempt. This exemption does not include vehicles, aircraft, or boats with a value over \$400. It also does not include any property used for a trade or business. No filing is required.

### Intangible Personal Property

All forms of intangible personal property are exempt. Examples of intangible personal property include cash, bank accounts, mortgages, and stock certificates. No filing is required.

### Homeowners' Exemption

The Constitution requires a \$7,000 reduction of taxable value for qualifying owner-occupied homes. The state reimburses local agencies for the loss in property tax revenue. The homeowner must make a simple one-time filing with the county assessor for the exemption.

### Business Inventory

Personal property held for sale or lease in the ordinary course of business is exempt. "Business inventory" includes merchandise held for sale or lease, animals used in the production of food or fiber, and incidental supplies passed on to the customer. The exemption does not include property in use on the lien date (except animals) or ordinary supplies. No filing is required, but the assessor may audit to verify whether the property qualifies.

## Low-Value Exemption

A county board of supervisors is authorized to exempt real property with a “base year value” and personal property with a “full value” so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them. A county board’s threshold is \$5,000 or less. However, the value threshold is increased to \$50,000 for possessory interests that are for a temporary and transitory use in a publicly owned convention center, cultural facility, or fairground.

## Church Exemption

Land, buildings, and personal property used exclusively for religious worship are exempt. The exemption does not include excess property or property used for purposes other than religious worship. This exemption requires annual filing.

## Welfare Exemption

The welfare exemption includes property owned, irrevocably dedicated to, and used for religious, hospital, scientific, and/or charitable purposes. The Board makes a one-time determination regarding whether an organization is eligible for the exemption. Each year, the county assessor determines whether the property is being used for exempt purposes.

## Disabled Veterans’ Exemption

Current law provides a basic exemption of \$100,000 on the principal place of residence for veterans with specified disabilities or for unmarried surviving spouses of those veterans. A one-time filing is required. This exemption may be raised to \$150,000 if the veteran meets the income limit of \$40,000, adjusted annually for inflation. Annual filing is required for the \$150,000 exemption. Starting in 2006, the exemption amounts (either \$100,000 or \$150,000) will be adjusted annually for inflation.

## Crops, Trees, and Vines

Growing crops are exempt. No filing is required. Grapevines are exempt for the first three years and orchard trees for the first four years after the season in which they are planted. Standing timber is exempt but is taxed when harvested (see Chapter 12, *Timber Yield Tax*).

## Other Examples of Exempt Properties

Listed below are some other types of properties that are fully or partially exempt. Some of the exemptions require filing, and there are restrictions on the use of the properties in some cases.

Aerospace museums	Historical aircraft
Livestock (most)	Burial plots
Nonprofit colleges and schools	Large vessels and low-value boats
Free libraries and museums	Art gallery displays

## 7. Other Property Tax Relief Measures

The state Constitution provides for a variety of tax relief measures which the Legislature has implemented as California property tax relief programs. The issues and qualifications regarding these programs are complex, and claim forms must be filed to obtain the relief. The assessor's office should be contacted for claim forms and detailed requirements regarding these programs.

### Exclusion for New Construction for the Disabled

If the modification of an existing structure is intended to make the structure more accessible to a physically disabled person, the new construction may be excluded from reassessment. Claims for this exclusion must be filed with the county assessor.

### Disaster Relief

The taxable value of properties that have been substantially damaged or destroyed by a disaster may be reassessed to reflect the damage. The reduced value remains until the property is fully repaired, restored, or reconstructed. Then the factored base year value will be restored. The repair, restoration, or reconstruction will not be considered new construction as long as it is substantially equivalent to the property prior to the damage or destruction.

- The taxable value of property that is substantially damaged or destroyed by a disaster occurring in an area proclaimed by the Governor to be in a state of emergency may be transferred to comparable replacement property that is located within the same county and that is acquired or newly constructed within three years after the disaster.
- The taxable value of property that is substantially damaged or destroyed by a disaster occurring in an area proclaimed by the Governor to be in a state of emergency may be transferred to a qualified replacement property located within another county, provided that the replacement property is located in a county that has adopted an ordinance that allows such taxable value transfers. This is effective for disasters that occurred on or after October 20, 1991. Contra Costa, Los Angeles, Modoc, San Francisco, Santa Clara, Solano, Sutter, and Ventura Counties have informed the Board that they have adopted ordinances accepting transfers of base year value under this program. Claims for this exclusion must be filed with the county assessor.

### Eminent Domain

The taxable value of property may be transferred to a comparable replacement property if the person acquiring the real property has been displaced from property by eminent domain proceedings, by acquisition by a public entity, or by governmental action that resulted in a judgment of inverse condemnation. The replacement property does not have to be located in the same county as the taken property. Claims for this exclusion must be filed with the county assessor.

## Over 55 and Disabled Citizens Relief

People over the age of 55 or who are severely and permanently disabled may transfer the taxable value of their principal residence to a replacement dwelling of equal or lesser value, located within the *same* county, that is purchased or newly constructed within two years of the sale of the original property. This exemption is available only once in a lifetime.

The taxable value may be transferred to a qualified replacement property located within another county provided that the replacement property is located in a county that has adopted an ordinance to allow such transfers. Alameda, Los Angeles, Orange, San Diego, San Mateo, Santa Clara, and Ventura Counties have informed the Board that they have adopted ordinances allowing transfers under this program. Claims must be filed with the county assessor within three years of the acquisition or completion of construction of the replacement property.

## Parent-Child and Grandparent-Grandchild Exclusions

The purchase or transfer of a principal residence and the first \$1 million of other real property between parents and children is not subject to reassessment, provided a timely claim is filed. Claims for this exclusion must be filed with the county assessor within certain time limits. This exclusion also applies to transfers between grandparents and grandchildren when both qualifying parents are deceased, subject to certain limitations.

## Property Tax Assistance

The Senior Citizens Property Tax Assistance Law is administered by the Franchise Tax Board and provides property tax assistance for certain low-income homeowners or renters who are senior citizens, blind, and/or disabled. The assistance is a reimbursement by the State of California of a portion of the local property taxes assessed on the homeowner's home or, in the case of a renter, reimbursement of a portion of the property taxes presumed to have been paid as part of the rent payments. To claim assistance, homeowners must file Franchise Tax Board form FTB 9000, *Homeowner Assistance Claim*, and renters must file form FTB 9000R, *Renter Assistance Claim*. Call 800-868-4171 for further information or see [www.ftb.ca.gov](http://www.ftb.ca.gov).

## Property Tax Postponement

The Senior Citizens and Blind or Disabled Persons Property Tax Postponement Law is administered by the State Controller's Office. This and related programs for tenant-stockholders, manufactured homes, and possessory interest holders, allow qualified homeowners to postpone payment of part or all of the property taxes on their home. Because the state pays the local property taxes for the homeowner and must be reimbursed at some point, a security document in the form of a property tax postponement lien is recorded on the home. Call 800-952-5661 for further information.



## 8. Where Property Is Taxed

### Real Property

Real property, interests in real property, and taxable possessory interests are taxable in the county where they are located, regardless of where the owner lives. If a parcel of real property spans more than one revenue district, the portion lying within each district is taxable in that district.

### Personal Property

Tangible personal property is taxable where it has established “permanent situs” (location), regardless of where the owner lives. The only exception is personal property belonging to members of the armed services. Some types of personal property do not have a fixed location and are movable; as a result, determining permanent situs depends on a number of factors including the type of property, the way the property is typically used, and where the property owner lives.

### Aircraft and Vessels

Private aircraft are taxed at the location of the airport or hangar where they are usually kept. Commercial certificated aircraft are taxed on an apportioned basis in each county to which flights are made. Vessels are generally assessed where they are habitually located. A small boat not habitually kept at a mooring, but lifted from the water and trailered to the owner’s residence or other location, is taxed at the location where it is usually kept.

## 9. The Assessment Process

### Annual Assessments

Annually, whoever owns taxable property on January 1 (the lien date) becomes liable for a tax calculated at 1 percent of the “taxable” value of the property. Article XIII A of the California Constitution (Proposition 13) also permits adding to the 1 percent tax rate a rate needed to pay interest and redemption charges for voter-approved indebtedness. Such additional rates will vary from area to area throughout the state. Statewide, the total tax rate ranges between 1 percent and 1.06 percent.

### Change in Ownership and New Construction

The assessed value for most property taxed under Article XIII A is the prior year’s assessed value adjusted for inflation up to 2 percent. However, if there has been a change in ownership or completed new construction, the new assessed value will be the market value of the property that changed ownership or was newly constructed. That property will also be assessed on the supplemental roll.

## Supplemental Assessments

The supplemental roll provides a mechanism for placing reappraisals under article XIII A into immediate effect, rather than waiting for the next January 1. A prorated assessment (the supplemental assessment) reflects the increase or decrease in assessed value that results from the reappraisal. It covers the portion of the fiscal year that remains after the date of change in ownership or completed new construction. The supplemental assessment statutes apply to any property subject to article XIII A that has undergone a change in ownership or completed new construction since July 1, 1983.

For changes in ownership or completed new construction occurring between January 1 and May 31, two supplemental assessments are issued. The first covers the portion of the current fiscal year remaining after the date of the event; the second covers the entire next fiscal year.

Supplemental assessments do not affect exemptions for which the assessee is otherwise eligible. If granted, the exemption is applied to the amount of the supplemental assessment.

## 10. The Appeal Process—Local Equalization

The assessor must reassess real property whenever there is a change in ownership or completed new construction. In addition, the assessor may change the assessed value of a property to recognize a decrease in value, to correct an error, or to enroll an escaped assessment (one overlooked previously). Except for changes in assessment due to annual adjustments for inflation, assessors must notify property owners whenever their assessments of real property are increased. The notifications are sent on or before the date the assessment roll is completed, generally July 1. Personal property is reassessed annually. Notification of personal property assessments is not required.

### Appeal Rights

Property owners can appeal the value of the property appearing on the regular assessment roll by filing an application for change in assessment during the regular assessment filing period with the clerk of the board of supervisors (sitting as a local board of equalization) or assessment appeals board. The regular assessment filing period is either July 2 through September 15 or July 2 through November 30, depending on notices mailed by the assessor. Check with the clerk of the board of supervisors for the proper assessment filing period in your county. Assessments made outside the regular assessment period (supplemental assessments and escape assessments) must be appealed within 60 days after the date the notice of change in assessment is mailed. An exception exists in Los Angeles County and in any other county where the board of supervisors has adopted an alternative resolution. In these counties such assessments must be appealed within 60 days after the tax bill is mailed. For disaster relief assessment appeals, a claim must be filed within six months of the reassessment notice.

Homeowners desiring a more complete guide to the appeal process may obtain a copy of the Board of Equalization's publication 30, *Residential Property Assessment Appeals*. This guide may also be found on the Board's website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm).

### Informal Discussion with Assessor

Often, a taxpayer's first step in challenging an assessment is simply to discuss the matter informally with the assessor's office. The taxpayer should request an explanation of how the assessment was determined and inform the assessor of any facts that may affect the value of the property.

### Administrative Hearing

The first formal level of appeal is to the board of supervisors sitting as a county board of equalization or to the assessment appeals board if the county has created one. Taxpayers may obtain applications for changed assessment from the clerk of the board or the county assessor's office. Some counties use hearing officers for certain appeals.

The hearing before the board is an administrative hearing. The property owner can choose to be represented by a lawyer. As a general rule, the property owner has the burden of proving that the assessor has improperly valued the property. However, when the property is an owner-occupied, single-family dwelling, the burden falls on the assessor to prove that the property was valued correctly.

If the taxpayer wants a written explanation of the board or hearing officer's decision, the taxpayer should request a "Findings of Fact" before the beginning of the hearing. Findings and a transcript are usually necessary when a taxpayer seeks judicial review of an adverse decision.

Further information on the actual hearing process may be found in the Board of Equalization's *Assessment Appeals Manual*. This manual, written to provide information and instruction to local boards on assessment appeals practices and procedures, may be found on the Board's website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm).

### Court Appeal

If the county board denies the appeal, the taxpayer may file an action in superior court, but only under certain circumstances. Generally, the court will hear a case only for the following reasons: arbitrariness, lack of due process, abuse of discretion, failure to follow standards prescribed by law (for example, using an erroneous method of valuation), or other questions of law. The court will not receive new evidence of value; it will only review the record of the hearing before the county board. If it finds that the county board's decision is supported by credible evidence, it will uphold the board.

Taxpayers must exhaust their administrative remedies before seeking relief in court. This includes filing an application for changed assessment with the appeals board and a claim for refund of taxes with the appropriate county official(s). An action against a county must be filed in superior court within six months after the county denies the claim for refund. However, if the county fails to act on the claim for refund for more than six months, the taxpayer may consider the claim rejected and file legal action without waiting for the county to act.

## 11. Tax Collection

### Secured Roll

The county tax collector is responsible for preparing property tax bills. Bills for the regular secured assessment roll (generally real property) are mailed by November 1 and are due in two equal installments. The first installment is due November 1 and becomes delinquent December 10. The second installment is due on February 1 and becomes delinquent April 10.

If taxes are not paid by the delinquent date, there is a 10 percent penalty. If you receive a notice of impending default, and the taxes remain unpaid on the date the notice says they're due, the property is declared tax-defaulted. Monthly penalties of 1.5 percent are added to the unpaid taxes. The property owner has the right to redeem the property by paying the taxes, penalties, and costs within five years of the date the property becomes tax-defaulted. If the property is not redeemed within five years, the property may be sold at public auction or acquired by a public agency.

### Unsecured Roll

Property on the unsecured roll is primarily tenant-owned personal property and fixtures, such as office equipment and machinery, boats, aircraft, and possessory interests. Property taxes on the unsecured roll are due in one payment. They are due on January 1 and become delinquent August 31. The property tax rate on unsecured property is based on the previous year's secured property tax rate.

To collect delinquent property taxes on the unsecured roll, the tax collector may seize and sell the property, file suit for taxes owed, seek a summary judgment against the assessee, or file a certificate of lien.

### Supplemental Roll

The supplemental assessment roll contains a listing of all property that has undergone a change in ownership or experienced new construction. Taxes on the supplemental roll are due on various dates depending on when the tax bill is mailed. If the bill is mailed between July 1 and October 31, taxes become delinquent on the same days as the regular secured roll (December 10 and April 10). If the bill is mailed between November 1 and June 30, the first installment becomes delinquent on the last day of the month following the month the bill was mailed, and the second installment becomes delinquent the last day of the fourth month following the month in which the first installment became delinquent.

Delinquent supplemental assessments are declared in default if the second installment is delinquent at the time the notice of impending default says they're due. A delinquency in supplemental tax leads to default of the entire property, even though "regular" taxes have been paid. Monthly penalties of 1.5 percent accrue, and the property is subject to sale after five years if taxes are not paid.

## 12. Timber Yield Tax

### Forest Taxation Reform Act

The Z'berg-Warren-Keene-Collier Forest Taxation Reform Act (Chapter 176, Statutes of 1976) imposed a timber yield tax and a timber reserve fund tax on every timber owner of felled or downed timber in this state. The timber reserve fund tax was rescinded on January 1, 1983.

This act changed the existing system of taxing both timber and land on which timber is growing. Beginning with the 1977-78 fiscal year, land that is primarily devoted to growing and harvesting timber is zoned for a minimum ten-year period as timberland production zone and valued for property tax purposes based on its use for timber production. Timberland value schedules were set by the State Board of Equalization at three-year intervals through fiscal year 1984-85 and after that modified annually according to a revised formula. Timber is not subject to annual *ad valorem* (value-based) taxation but is taxed at the time of its harvest based on harvest value schedules for the harvest location.

Adjustments to the timber tax rate must be made to keep it consistent with the rate used for *ad valorem* taxation. From 1982 to 2004, the timber yield tax rate has been 2.9 percent.

“Timber” means trees of any species, including Christmas trees, but does not mean nursery stock. Taxable operations include harvesting for fuelwood, poles, pilings, and split products, as well as for logs.

### The Board's Role

The Board's Timber Tax Section has the responsibility for administering this tax program. The section has two principal duties: 1) to develop value schedules for timber and 2) to register taxpayers, receive and allocate tax payments to the appropriate counties, audit accounts, and ensure compliance with the act.

### Timber Advisory Committee

The Timber Advisory Committee, established in accordance with the requirements of the 1976 Act, consults with the Board every six months regarding the immediate harvest values. The committee consists of a representative of the Board of Equalization, five timber county assessors, one representative for large timber interests, one representative for small timber interests, and a representative from the State Board of Forestry. Annually, the Board appoints the members of the committee.

## 13. Timber Yield Tax Appeals

### Informal Appeal

As a timber owner who disagrees with a conclusion shown by an audit report, you can pursue one or more of the following sequential steps:

1. Review and discussion of the audit findings with the Board's auditor.
2. Discussion with the auditor's supervisor.
3. Discussion with the Chief of the County Property Tax Division or an assistant as appointed.

### Formal Appeal

The three steps above would precede actual billing of the tax. The appeal may be continued after you receive the *Notice of Determination* if you file a petition for redetermination within 30 days of the mailing of the *Notice*. Petitions are scheduled for a conference conducted by a member of the Board's legal staff and/or for a hearing by the Board of Equalization. One or more parts of an audit may be adjusted during any one of the conference discussions or the hearings.

The Board may grant or deny your petition or instruct that the tax be redetermined. A redetermination is payable when received and becomes final 30 days after issuance. The final step involves payment of the redetermination, filing a claim for refund, and asking for relief through the courts.

## Glossary of Property Tax Terms

### *Ad Valorem Property Tax*

A tax imposed on the basis of value.

### *Assessed Value*

The taxable value of a property against which the tax rate is applied.

### *Base Year Value*

For real property assessed under Proposition 13, its fair market value as of either the 1975 lien date or the date the property was purchased, newly constructed, or underwent a change in ownership after the 1975 lien date.

### *Change in Ownership*

A transfer of present interest in real property, including its beneficial use, the value of which is substantially equal to that of the full estate in the property.

### *Full Cash Value or Fair Market Value*

The amount of cash or its equivalent that property would bring if put up for sale in the open market under certain conditions:

- Neither buyer nor seller could take advantage of the needs of the other.
- Both buyer and seller must have knowledge of all of the uses and purposes to which the property is adapted and for which it can be used.
- Both buyer and seller must be aware of any enforceable restrictions on the property's uses and purposes.

### *Fixture*

An item of tangible property, the nature of which was originally personal property, but which is classified as real property for property tax purposes because it is physically or constructively attached to real property with the intent that it remain attached indefinitely.

### *Full Value*

Full value means fair market value, full cash value, or another value standard prescribed by the California Constitution or in the Revenue and Taxation Code under the authorization of the Constitution.

### *Improvements*

Improvements include

- All buildings, structures, fixtures, and fences erected on or attached to the land.
- All fruit, nut bearing, or ornamental trees and vines, not growing naturally, and not exempt from taxation, except date palms under eight years old.

### *Lien Date*

12:01 a.m. on January 1 preceding the fiscal year for which taxes are collected. The time as of which property is valued for tax purposes and when the taxes become a lien on property.

### *New Construction*

Any addition to real property, whether land or improvements (including fixtures) since the last lien date; or any alteration of land or improvements (including fixtures) since the last lien date that constitutes a major rehabilitation or that converts the property to a different use.

### *Personal Property*

All tangible property except real estate. See also "real property."

### *Possessory Interest*

The taxable, private, beneficial use and enjoyment of nontaxable, publicly owned real property, as defined in section 104 of the Revenue and Taxation Code and in taxable,

publicly owned real property subject to the provisions of sections 3(a), (b) and 11 of article XIII of the California Constitution.

### *Real Property*

Real estate or real property includes all of the following:

- The possession of, claim to, ownership of, or right to the possession of land.
- All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all pertinent rights and privileges.
- Improvements.

### *Roll*

A listing of all assessable property within the county. It identifies the property, the owner (if known), and the assessed value of the property. Every year the county assessor must prepare two separate and distinct rolls: the "Regular Assessment Roll" (Section 601 Roll), and the "Supplemental Assessment Roll."

### *Regular Assessment Roll (Section 601 Roll)*

The Regular Assessment Roll consists of

1. The "Board Roll," which lists all property that the State Board of Equalization is required to assess. This roll is prepared by the Board and delivered to the county auditor.
2. The "Local Roll," which lists all property assessed by the county, is divided into at least two parts:
  - a. The "Secured Assessment Roll," which contains state-assessed property and locally assessed property. The taxes on the property are adequately secured by a lien on the real property.
  - b. The "Unsecured Assessment Roll," which contains property that is not secured to real property or is not a lien against real property. It consists largely of business personal property owned by tenants.

### *Supplemental Assessment Roll*

The "Supplemental Assessment Roll" contains a listing of all property that has undergone a change in ownership or experienced new construction.

### *Secured Tax Rate*

The percentage at which property on the secured roll is taxed. Taxes on real property cannot exceed 1 percent of its taxable value plus an amount to pay the interest and redemption charges on (1) debts approved by voters prior to June 6, 1978, (2) debts approved by a two-thirds vote of the qualified voters after that date, or (3) effective January 1, 2001, certain bonded indebtedness for school facilities approved by 55 percent of the voters.

### *Severance Tax*

A tax on mineral or forest products at the time they are removed or severed from the soil, usually regarded as a form of property taxation.



### *State Assesseees*

Certain owners and users of property assessed by the State Board of Equalization on the Board roll.

### *Supplemental Assessment*

A property tax assessment made in accordance with chapter 3.5 of part 0.5 of division 1 of the Revenue and Taxation Code. Supplemental assessments are made whenever a property, or a portion of it, changes ownership or experiences new construction.

The amount of each supplemental assessment is the difference between the property's new base year value—determined as of the date of change in ownership or completion of new construction—and the existing taxable value.

### *Taxable Value*

For real property subject to article XIII A, the base year full value adjusted for inflation for any given lien date as required by law, or the full cash value for the same lien date, whichever is less.

### *Unsecured Tax Rate*

Previous year's secured property tax rate.

### *Yield Tax*

The tax on harvested timber; a form of severance tax based on the value of the timber where and when it is cut.

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## Appendix 2

## Recommended Reading

*State Assessment Manual*, State Board of Equalization. (3/03)

*Assessment Appeals Manual*, State Board of Equalization. (5/03)

*Residential Property Assessment Appeals*, publication 30, State Board of Equalization.

*California Timber Yield Tax Law*, publication 43, State Board of Equalization.

*Mobilehomes and Factory Built Housing*, publication 47, State Board of Equalization.

*Property Tax Exemptions for Religious Organizations*, publication 48, State Board of Equalization.

*Guide to Board of Equalization Services*, publication 51, State Board of Equalization.

*The California Taxpayers' Bill of Rights*, publication 70, State Board of Equalization.

*Summary of Constitutional and Statutory Authorities*, publication 72, State Board of Equalization.

*Guide to the California Timber Yield Tax*, publication 87, State Board of Equalization.

*Property Taxes Law Guide*, State Board of Equalization, Volumes 1-3, Sacramento, California. Available at cost. Download an order form from [www.boe.ca.gov/pdf/boe663b.pdf](http://www.boe.ca.gov/pdf/boe663b.pdf) or call 800-400-7115.

*Property Tax Rules* (Division 1, Title 18 of California Code of Regulations.) State Board of Equalization. Listed in Appendix 1.

You may obtain information on the Board publications listed above by visiting the Board's Internet site at [www.boe.ca.gov](http://www.boe.ca.gov) or calling the Board's Information Center at 800-400-7115.

*Assessors' Handbook*, State Board of Equalization. Individual sections of the handbook and current charges per issue are available through the Assessment Policy and Standards Division, MIC:64, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0064, 916-445-4982. You can also find the *Assessors' Handbook* Sections on the Board's website, [www.boe.ca.gov](http://www.boe.ca.gov). You may obtain the purchase order form for the *Assessors' Handbook* Sections by calling the Information Center at 800-400-7115. The individual sections are listed below.

SECTION NUMBER	TITLE
AH 201	Assessment Roll Procedures (6/85)
AH 215	Assessment Map Standards (8/92)
AH 265	Cemetery Exemption (8/77)
AH 267	Welfare, Church, and Religious Exemptions (10/04)
AH 501	Basic Appraisal (1/02)
AH 502	Advanced Appraisal (12/98)
AH 503	Cash Equivalent Analysis (3/85)
AH 504	Assessment of Personal Property and Fixtures (10/02)



SECTION NUMBER	TITLE
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AH 510	Assessment of Possessory Interests (12/02)
AH 511	Assessment of Manufactured Homes and Parks (11/01)
AH 513	Assessment of Shopping Centers (1/83)
AH 515	Assessment of Golf Courses (1/83)
AH 516	Assessment of Cemeteries (1/83)
AH 521	Assessment of Agricultural and Open-Space Properties (10/03)
AH 531	Residential Building costs (Revised Annually)
AH 534	Rural Building Costs (Revised Annually)
AH 542	Assessment of Water Companies and Water Rights (12/00)
AH 560	Assessment of Mining Properties (3/97)
AH 566	Assessment of Petroleum Properties (1/99)
AH 570	Assessment of Commercial Aircraft (1/72)
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AH 581	Equipment Index and Percent Good Factors (Revised Annually)
AH 582	Explanation of the Derivation of Equipment Percent Good Factors (2/81)

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## Board Members

DISTRICT	MEMBER	OFFICE ADDRESSES	TELEPHONE
First	Betty T. Yee Acting Member	455 Golden Gate Avenue, Suite 10500 San Francisco 94102	415-557-3000
Second	Bill Leonard	450 N Street Room 2337 Sacramento 95814-4311	916-445-2181
Third	Claude Parrish	100 West Broadway, Suite 300 Long Beach 90802-4431	562-983-7855
Fourth	John Chiang	660 S. Figueroa Street, Suite 2050 Los Angeles, CA 90017-3477	213-239-8056
State Controller	Steve Westly	300 Capitol Mall, 18th Floor Sacramento 95814	916-445-2636

## Executive Administration

EXECUTIVE OFFICER	OFFICE ADDRESSES	TELEPHONE
Ramon J. Hirsig Executive Director	450 N Street, MIC:73; P.O. Box 942879 Sacramento 94279-0073	916-327-4975 FAX 916-324-2586
Todd Gilman Taxpayers' Rights Advocate	450 N Street, MIC:70; P.O. Box 942879 Sacramento 94279-0070	916-324-2796 888-324-2798 FAX 916-323-3319
Kristine Cazadd Chief Counsel	450 N Street, MIC:83; P.O. Box 942879 Sacramento 94279-0083	916-445-4380 FAX 916-323-3387
Vacant Assistant Chief Counsel, Property Taxes	450 N Street, MIC:82; P.O. Box 942879 Sacramento 94279-0082	916-323-7713 FAX 916-323-3387

## Property and Special Taxes Department

DEPARTMENT OFFICER	OFFICE ADDRESS	TELEPHONE
David J. Gau, Deputy Director	450 N Street, MIC:63; P.O. Box 942879 Sacramento 94279-0063	916-445-1516 FAX 916-323-8765
Dean R. Kinnee, Chief Assessment Policy and Standards Division	450 N Street, MIC:64; P.O. Box 942879 Sacramento 94279-0064	916-445-4982 FAX 916-323-8765
Stanley Y. Siu, Chief Valuation Division	450 N Street, MIC:61; P.O. Box 942879 Sacramento 94279-0061	916-322-2323 Fax 916-324-2787
Mickie Stuckey, Chief County Property Tax Division	450 N Street, MIC:62; P.O. Box 942879 Sacramento, 94279-0062	916-324-4495 FAX 916-323-5689

## Appendix 4

## County Assessors

COUNTY	EQUALIZATION DISTRICT	COUNTY ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
1. Alameda	First	Ron Thomsen	1221 Oak Street, Room 145 Oakland 94612-4288	510-272-3755
2. Alpine	Second	Dave S. Peets	P.O. Box 155 Markleeville 96120-0155	530-694-2283
3. Amador	Second	James B. Rooney	500 Argonaut Lane Jackson 95642	209-223-6351
4. Butte	Second	Kenneth O. Reimers	25 County Center Drive Oroville 95965-3382	530-538-7721
5. Calaveras	Second	Grant W. Metzger, Jr.	Government Center 891 Mountain Ranch Road San Andreas 95249-9709	209-754-6356
6. Colusa	First	E. Dan O'Connell	Courthouse 547 Market Street, Suite 101 Colusa 95932-2452	530-458-0450
7. Contra Costa	First	Gus S. Kramer	2530 Arnold Drive, Ste. 400 Martinez 94553-4359	925-313-7500
8. Del Norte	First	Gerald D. Cochran	981 H Street, Suite 120 Crescent City 95531-3415	707-464-7200
9. El Dorado	Second	Tim Holcomb	360 Fair Lane Placerville 95667-4103	530-621-5719
10. Fresno	Second	Robert C. Werner	2281 Tulare Street, Rm. 201 P.O. Box 1146 Fresno 93715-1146	559-488-3534
11. Glenn	Second	Vince T. Minto	516 West Sycamore Street Willows 95988	530-934-6402
12. Humboldt	First	Linda A. Hill	825 Fifth Street, Rm. 300 Eureka 95501-1153	707-445-7276
13. Imperial	Third	Jose M. Rodriguez, Jr.	940 West Main Street, Ste. 115 El Centro 92243-2874	760-482-4563
14. Inyo	Second	Thomas W. Lanshaw	Courthouse 168 North Edwards, Drawer J Independence 93526-0609	760-878-0302
15. Kern	Second	James W. Fitch	1115 Truxtun Avenue, 3rd Floor Bakersfield 93301-4617	661-868-3485
16. Kings	Second	Ken Baird	1400 West Lacey Blvd. Hanford 93230-5997	559-582-3211 Ext. 2486
17. Lake	First	Doug Wacker	255 North Forbes Street Lakeport 95453	707-263-2302

COUNTY	EQUALIZATION DISTRICT	COUNTY ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
18. Lassen	Second	Kenneth Bunch	220 South Lassen Street, Suite 4 Susanville 96130-4324	530-251-8241
19. Los Angeles	Second/Third/ Fourth	Rick Auerbach	500 W. Temple Street, Room 320 Los Angeles 90012-2770	213-974-3101
20. Madera	Second	Thomas P. Kidwell	209 West Yosemite Avenue Madera 93637-3534	559-675-7710
21. Marin	First	Joan C. Thayer	3501 Civic Center Drive, Rm. 208 P.O. Box C San Rafael 94913-3902	415-499-7215
22. Mariposa	Second	Robert Lowrimore	4982 Tenth Street P.O. Box 35 Mariposa 95338-0035	209-966-2332
23. Mendocino	First	Marsha A. Wharff	501 Low Gap Road, Room 1040 Ukiah 95482	707-463-4311
24. Merced	Second	David A. Cardella	2222 M Street Merced 95340-3780	209-385-7631
25. Modoc	Second	Josephine Johnson	204 South Court Street, Rm. 106 Alturas 96101-4064	530-233-6218
26. Mono	Second	R. Glenn Barnes	Courthouse, Annex II 25 Bryant Street P.O. Box 456 Bridgeport 93517-0456	760-932-5510
27. Monterey	First	Stephen L. Vagnini	168 W. Alisal Street, First Floor P.O. Box 570 Salinas 93902-0570	831-755-5035
28. Napa	First	John Tuteur	1127 First Street, Room 128 Napa 94559-2931	707-253-4467
29. Nevada	Second	Dale Flippin	950 Maidu Avenue Nevada City 95959-8600	530-265-1232
30. Orange	Third	Webster J. Guillory	12 Civic Center Plaza 630 N. Broadway, Rm. 142 Santa Ana 92702-0149	714-834-2727
31. Placer	Second	Bruce M. Dear	2980 Richardson Drive Auburn 95603-2640	530-889-4300
32. Plumas	Second	Charles W. Leonhardt	520 Main Street, Room 205 Quincy 95971-9114	530-283-6380
33. Riverside	Third	Lawrence W. Ward	4080 Lemon Street P.O. Box 12004 Riverside 92502-2204	951-955-6250
34. Sacramento	Second	Kenneth D. Stieger	3701 Power Inn Rd., Suite 3000 Sacramento 95826-4329	916-875-0760
35. San Benito	First	Tom Slavich	440 Fifth Street, Room 108 Hollister 95023-3893	831-636-4030

COUNTY	EQUALIZATION DISTRICT	COUNTY ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
36. San Bernardino	Second/Third	Donald E. Williamson	172 W. 3rd Street San Bernardino 92415-0310	909-387-6730
37. San Diego	Third	Gregory J. Smith	County Administration Center 1600 Pacific Highway, Rm. 110 San Diego 92101-2480	619-531-5507
38. San Francisco	First	Phil Ting	1 Dr. Carlton B. Goodlet Place, Room 190 San Francisco 94102-4698	415-554-5516
39. San Joaquin	Second	Gary W. Freeman	24 South Hunter Street, Rm. 303 Stockton 95202-3273	209-468-2630
40. San Luis Obispo	First	Tom Bordonaro	County Government Center 1050 Monterey Street, Room 100 San Luis Obispo 93408-2070	805-781-5643
41. San Mateo	First	Warren Slocum	555 County Center, 1st Floor Redwood City 94063-1654	650-363-4500
42. Santa Barbara	First/Second	Joseph E. Holland	105 East Anapamu Street Room 204 P.O. Box 159 Santa Barbara 93102-0159	805-568-2550
43. Santa Clara	First	Lawrence E. Stone	70 West Hedding Street San Jose 95110-1705	408-299-5588
44. Santa Cruz	First	Gary E. Hazelton	701 Ocean Street, Rm. 130 Santa Cruz 95060-4073	831-454-2002
45. Shasta	Second	Cris Andrews	1450 Court Street, Rm. 208 Redding 96001	530-225-3600
46. Sierra	Second	William G. Copren	100 Courthouse Square, Rm. B1 P.O. Box 8 Downieville 95936-0008	530-289-3283
47. Siskiyou	Second	Mike Mallory	311 Fourth Street, Room 108 Yreka 96097-2984	530-842-8036
48. Solano	First	Skip Thomson	600 Texas Street Fairfield 94533-6386	707-784-6200
49. Sonoma	First	Eeve T. Lewis	585 Fiscal Drive, Rm. 104F Santa Rosa 95403-2872	707-565-1888
50. Stanislaus	Second	Doug Harms	1010 10th Street, Suite 2400 Modesto 95354-0847	209-525-6461

COUNTY	EQUALIZATION DISTRICT	COUNTY ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
51. Sutter	Second	Michael V. Strong	1160 Civic Center Blvd. P.O. Box 1555 Yuba City 95992-1555	530-822-7160
52. Tehama	Second	Mark E. Colombo	444 Oak Street, #B P.O. Box 428 Red Bluff 96080-0428	530-527-5931
53. Trinity	First	Dero B. Forslund	101 Court Street P.O. Box 1255 Weaverville 96093-1255	530-623-1257
54. Tulare	Second	Gregory B. Hardcastle	221 S. Mooney Blvd., Rm. 102-E Visalia 93291-4593	559-733-6361
55. Tuolumne	Second	David W. Wynne	2 South Green Street Sonora 95370	209-533-5535
56. Ventura	Second	Dan Goodwin, MAI	800 South Victoria Avenue Ventura 93009-1270	805-654-2181
57. Yolo	First	Dick Fisher	625 Court Street, Room 104 Woodland 95695-3448	530-666-8135
58. Yuba	Second	David A. Brown	935 14th Street, Suite 101 Marysville 95901-5273	530-749-7820