

California Property Tax An Overview

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PREFACE

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 call 916-445-4982 or send your suggestions to:

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If you need more information about California property tax, visit us at 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*, Property Tax Rules, Annotations, Letters to Assessors, guidelines and procedures, issue papers, and other publications. 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 publication 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.

To contact your Board Member, see www.boe.ca.gov/members/board.htm.

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IMPORTANT PROPERTY TAX DATES (2009)

<i>January 1</i>	Lien date for all property.
<i>February 15</i>	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.
<i>April 10</i>	Last day to pay second installment of secured taxes without penalty.
<i>July 1</i>	Deadline for county assessor to complete local assessment roll.
<i>July 2–September 15 or November 30</i>	Taxpayers file applications for reduction in assessed value with clerk of county board of supervisors.
<i>August 31</i>	Last day to pay unsecured taxes without penalty.
<i>December 10</i>	Last day to pay first installment of secured taxes without penalty. Last day to file an exemption claim for homeowners and veterans to receive 80 percent of the exemption. Last day to file an exemption claim for disabled veterans to receive 90 percent of the exemption. <i>Note: For a complete list of significant dates, see Property Taxes Law Guide, Volume 1, Property Tax Calendar. A calendar pertaining to valuation dates for public utilities and railroads is also available on our website.</i>

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 (BOE) 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 \$43.2 billion for local government during 2006-07. These funds were allocated as follows: counties 17 percent, cities 11 percent, schools (school districts and community colleges) 53 percent, and special districts 19 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, under Proposition 13, properties are reassessed to current market value only upon a change in ownership or completion of new construction (called the base year value). In addition, Proposition 13 generally limits annual increases in the base year value of real property to no more than 2 percent, except when property changes ownership or undergoes new construction. Essentially, Proposition 13 converted the 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

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.

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.

THE ROLE OF THE STATE BOARD OF EQUALIZATION

The BOE 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 BOE 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 BOE's Property Tax Divisions

The BOE's property tax functions are administered by two divisions: County-Assessed Properties Division and State-Assessed Properties Division. Each division's role in the administration of property tax is described on the following pages.

County-Assessed Properties Division

The County-Assessed Properties Division is responsible for both establishing policies and standards for proper assessment practices statewide and measuring 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 BOE 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, BOE 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 BOE 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. BOE 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.

Special Topic Surveys

The BOE 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, mobilehomes, 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 BOE'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 1.

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 BOE prevents multiple claims for the homeowners' exemption by acting as a statewide clearinghouse. The BOE also has a dual role with county assessors in administering the welfare exemption, which exempts property used exclusively for religious, hospital, scientific, or charitable purposes and owned and operated for those purposes by qualifying nonprofit organizations. The BOE determines whether an organization is eligible for the Welfare or Veterans' Organization exemption. The BOE 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 BOE. In order to retain an appraiser's certificate, appraisers must complete a specified number of hours of training per year. The BOE provides training at various sites throughout California and monitors the yearly training requirements. The BOE conducts classes on various appraisal topics. In addition, the BOE 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.

Assessment Services

The BOE 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

This program is a cooperative effort between the BOE and the Franchise Tax Board to discover both changes in ownership and control of legal entities. When the BOE determines that an entity that owns property in California

has undergone a change in control or ownership, the BOE informs the appropriate assessors of the need to reappraise real property owned by those entities.

Clearinghouse Programs

The BOE monitors claims for relief under Propositions 58 (parent-child transfers) and 193 (grandparent-grandchild exclusion), Propositions 60 and 90 (persons over 55) and 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.

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.

State-Assessed Properties Division

The State-Assessed Properties Division is responsible for administering the assessment program of California state assesseses under the BOE's jurisdiction.

State Assesseees

The California Constitution requires the BOE 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 BOE 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 BOE performs the entire assessment function, including appraisal and tax collection, for privately owned railroad cars.

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 BOE 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.

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 BOE'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
PO Box 942879
Sacramento, CA 94279-0070

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www.boe.ca.gov/tra/tra.htm

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 BOE. 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, business, or legal entity 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 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.

TAXABLE PROPERTY

Unless the California Constitution or federal law specifies 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 BOE.

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 the taxpayer to verify whether the property qualifies.

Low-Value Property Tax Exemption

A county board of supervisors is authorized to exempt from property taxes 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. The value 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 an 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 deceased disabled veterans. A one-time filing is required. This exemption may be raised to \$150,000 if the applicant meets the income limit of \$40,000. Annual filing is required for the \$150,000 exemption. The income limit and both the exemption amounts are 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. Date palms under eight years of age are exempt. 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 museum personalty	Historical aircraft
Livestock (most)	Burial plots
Nonprofit colleges and schools	Large vessels and low-value boats
Free libraries and museums	Art gallery displays

OTHER PROPERTY TAX RELIEF MEASURES

The state Constitution provides for a variety of tax relief measures that 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.

New Construction Exclusion for Disabled Access

New construction may be excluded from reassessment if it consists of modifying an existing structure to make the structure more accessible to a physically disabled person. 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 if the county where the property is located has adopted a disaster relief ordinance. Claims for this relief must be filed with the county assessor within the time period specified in the ordinance or within one year from the date the property was damaged or destroyed by the disaster, whichever is later. The reduced value remains until the property is fully repaired, restored, or reconstructed. Then the factored base year value will be restored as long as it is substantially equivalent to the property prior to the damage or destruction. For property located in a county that has not adopted a disaster relief ordinance, a taxpayer may request from the county assessor a Proposition 8 reduction in value.

If the disaster occurs in an area proclaimed by the Governor to be in a state of emergency and the taxpayer chooses not to repair, restore, or reconstruct the damaged property:

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

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 property if it is of equal or lesser value, located within the same county, and purchased or newly constructed within two years of the sale of the original property. This tax relief is available only once in a lifetime. There is one exception to this one-time-only limit. If a claimant becomes physically and permanently disabled after transferring the taxable value under the age requirements (over 55), the claimant may transfer the taxable value a second time under the disability requirements if the move is related to the disability.

The taxable value may be transferred to a qualified replacement property located in the same county or 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 adopted ordinances allowing transfers under this program. Claims must be filed with the county assessor within three years of the purchase 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. Claims for this exclusion must be filed with the county assessor within certain time limits. This exclusion also applies to transfers from grandparents to grandchildren when both qualifying parents are deceased, subject to certain limitations.

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.

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 within a county.

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 as of the date that if 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 lien date. 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. An increase in assessment will result in a supplemental tax bill. A decrease in assessment will result in a refund.

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.

THE APPEAL PROCESS—LOCAL EQUALIZATION

The assessor must reassess real property to current market value 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 changed 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 July 2 through either September 15 or November 30, depending on the type of notice mailed by the assessor. A listing of assessment appeal filing deadlines by county is posted on the BOE's website at www.boe.ca.gov/proptaxes/asmappeal.htm. 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 of the date of mailing printed on the tax bill or the postmark date, whichever is later. 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 BOE's [publication 30, Residential Property Assessment Appeals](#). This guide may also be found on the BOE's website at www.boe.ca.gov/proptaxes/asmappeal.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's 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 BOE's [Assessment Appeals Manual](#). This manual provides information and instruction to local boards on assessment appeals practices and procedures.

The BOE has also created a new video that explains and describes the appeals process. The manual, video, and other information regarding assessment appeals may be found on the BOE's website at www.boe.ca.gov/proptaxes/asmappeal.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's decision.

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.

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 a taxpayer receives a notice of impending default, and the taxes remain unpaid on the date the notice says they are due, the property is declared tax-defaulted. Monthly redemption 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 are due. A delinquency in supplemental tax leads to default of the entire property, even though “regular” taxes have been paid. Monthly redemption penalties of 1.5 percent accrue, and the property is subject to sale after five years if taxes are not paid.

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 BOE 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 2008, the timber yield tax rate has been 2.9 percent.

“Timber” means trees of any species maintained for eventual harvest for forest products, 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 BOE’s Role

The BOE’s Timber Tax Section administers this tax program. This section is responsible for (1) developing value schedules for timber, (2) registering taxpayers, (3) receiving and allocating tax payments to the appropriate counties, (4) auditing accounts, and (5) ensuring 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 BOE, 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 and Fire Protection. Annually, the Board appoints the members of the committee.

TIMBER YIELD TAX APPEALS

Informal Appeal

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

1. Review and discussion of the audit findings with the BOE's auditor.
2. Discussion with the auditor's supervisor.
3. Discussion with the Chief of the County-Assessed Properties 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 the timber owner receives the *Notice of Determination* if the timber owner files 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 BOE's legal staff and/or for a hearing by the BOE. 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 the 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 a present interest in real property, including its beneficial use, the value of which is substantially equal to the value of the fee interest (or, in other words, equal to the value 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 exposed for sale in the open market under conditions in which all of the following occur:

- Neither buyer nor seller could take advantage of the needs of the other.
- Both buyer and seller have knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used.
- Both buyer and seller are 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 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 107 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 BOE 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 BOE 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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CHAPTER 4.	APPEALS FROM ACTIONS OF THE FRANCHISE TAX BOARD
Article 1.	Application of Chapter 4, Definitions, and Jurisdiction
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Article 4.	Requesting and Scheduling Oral Hearings
5440.	Right to Request an Oral Hearing
5441.	Submission for Decision Without Oral Hearing
5442.	Appeals Review; Scheduling the Oral Hearing
5443.	Pre-hearing Conference
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5450.	Letter Decisions
5451.	Summary Decisions
5452.	Formal Opinions
5454.	Frivolous Appeal Penalty
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5460.	Finality of Decision
5461.	Petitions for Rehearing
5462.	Briefing on Petition for Rehearing
5463.	Decisions on Petitions for Rehearing
5464.	Briefing on Rehearing
5465.	Decision on Rehearing

Chapter 5. General Board Hearing Procedures

- Article 1. Application of Chapter and Definitions
 - 5510. General Application of Chapter 5
 - 5511. Definitions
 - 5512. Construction
- Article 2. Requirements for Scheduling Board Meetings and Hearings
 - Subarticle 1. Meeting Calendars
 - 5521. Monthly Board Meetings
 - 5521.5. Adoption of Board Meeting Calendar
 - Subarticle 2. Requesting and Scheduling an Oral Hearing
 - 5522. Right to Request an Oral Hearing
 - 5522.2. Acknowledgement of Request for Oral Hearing
 - 5522.4. Consolidation for Hearing or Decision
 - 5522.6. Notice of Board Hearing and Response
 - 5522.8. Dismissal, Deferral, and Postponement
 - Subarticle 3. Representation, Prehearing Documents, and Preparation for Hearing
 - 5523. Representation at Hearings
 - 5523.1. Power of Attorney
 - 5523.2. Contribution Disclosure Forms
 - 5523.3. Hearing Summary
 - 5523.4. Additional Briefing
 - 5523.5. Preparation for Board Hearing and Subpoenas
 - 5523.6. Presentation of Evidence or Exhibits
 - 5523.7. Witnesses
 - 5523.8. Communications with Board Members
- Article 3. Public Notification of Board Meeting
 - 5530. Public Agenda Notice
- Article 4. Conduct of the Board Meeting and Burden of Proof
 - 5540. Conduct of the Board Meeting
 - 5541. Burden of Proof
- Article 5. Voting and Decisions
 - 5550. Quorum
 - 5551. Voting and Decisions
- Article 6. Post Hearing Notices and Petitions for Rehearing
 - 5560. Notice of Board Decision

5561.	Petition for Rehearing
5562.	Recommendation on Petition for Rehearing
5563.	Rehearings
Article 7.	Correspondence, Public Hearing Records, and Copies
5570.	Mailing Address
5571.	Timeliness of Documents
5572.	Hearing Record
5573.	Waiver of Confidentiality
5574.	Request for Portion of Oral Hearing Conducted During Closed Session
5575.	Privilege
5576.	Fees: Filing, Transcripts, and Copies
Chapter 6.	Taxpayer Bill of Rights Reimbursement Claims
5600.	Definitions, Board Hearing Procedures; Taxes Affected by this Article
5601.	Eligible Claims
5602.	Reasonable Fees
5603.	Claim Procedure
5604.	Oral Hearing on Reimbursement Claim
5605.	Notice of Decision
5700.	Annotations

APPENDIX 2

Recommended Reading

You may obtain information on the BOE publications listed below by visiting our website at www.boe.ca.gov or calling the BOE's Taxpayer Information Section at 800-400-7115.

State Assessment Manual

Assessment Appeals Manual

Publication 30, Residential Property Assessment Appeals

Publication 43, California Timber Yield Tax Law

Publication 47, Mobilehomes and Factory-Built Housing

Publication 48, Property Tax Exemptions for Religious Organizations

Publication 51, Guide to Board of Equalization Services

Publication 70, Understanding Your Rights as a California Taxpayer

Publication 72, Summary of Constitutional and Statutory Authorities

Publication 87, *Guide to the California Timber Yield Tax*

Publication 149, *Property Tax Welfare Exemption*

Property Taxes Law Guide, Volumes 1-3, Sacramento, California. Available at cost. Download an order form from www.boe.ca.gov/pdf/boe663b.pdf or call 800-400-7115.

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

Timber and Timberland Values Manual

Assessors' Handbook. Individual sections of the handbook and current charges per issue are available through the County-Assessed Properties 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 our website at www.boe.ca.gov. You may obtain the purchase order form for the *Assessors' Handbook* Sections by calling the Taxpayer Information Section 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)
AH 505	Capitalization Formulas and Tables (6/93)
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)
AH 576	Assessment of Vessels (2/02)
AH 577	Assessment of General Aircraft (11/03)
AH 581	Equipment Index and Percent Good Factors (Revised Annually)
AH 582	Explanation of the Derivation of Equipment Percent Good Factors (2/81)

APPENDIX 3

Board Members

DISTRICT	MEMBER	OFFICE ADDRESSES	TELEPHONE
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500 San Francisco, CA 94102	415-557-3000
Second	Bill Leonard	400 Capitol Mall, Suite 2340 Sacramento, CA 95814-4421	916-445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355 Rolling Hills Estates, CA 90274	310-372-8016
Fourth	Judy Chu, Ph.D.	1100 Corporate Center Drive, Suite 203 Monterey Park, CA 91754	323-980-1221
State Controller	John Chiang	300 Capitol Mall, 18th Floor Sacramento, CA 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, CA 94279-0073	916-327-4975 FAX 916-324-2586
Todd Gilman Taxpayers' Rights Advocate	450 N Street, MIC:70; P.O. Box 942879 Sacramento, CA 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, CA 94279-0083	916-445-4380 FAX 916-323-3387
Randy Ferris Assistant Chief Counsel	450 N Street, MIC:82; P.O. Box 942879 Sacramento, CA 94279-0082	916-322-0437 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, CA 94279-0063	916-445-1516 FAX 916-323-8765
Dean R. Kinnee, Chief County-Assessed Properties Division	450 N Street, MIC:64; P.O. Box 942879 Sacramento, CA 94279-0064	916-445-4982 FAX 916-323-8765
Ken Thompson, Chief State-Assessed Properties Division	450 N Street, MIC:61; P.O. Box 942879 Sacramento, CA 94279-0061	916-322-2323 Fax 916-324-2787

APPENDIX 4

County Assessors

COUNTY	EQUALIZATION DISTRICT	COUNTY ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
1. Alameda	First	Ron Thomsen	1221 Oak Street, Room 145 Oakland, CA 94612-4288	510-272-3755
2. Alpine	Second	Dave Peets	P.O. Box 155 Markleeville, CA 96120-0155	530-694-2283
3. Amador	Second	James B. Rooney	810 Court Street Jackson, CA 95642-2132	209-223-6351
4. Butte	Second	Fred Holland	25 County Center Drive, Suite 100 Oroville, CA 95965-3382	530-538-7721
5. Calaveras	Second	Leslie K. Davis (Acting)	Government Center 891 Mountain Ranch Road San Andreas, CA 95249-9713	209-754-6356
6. Colusa	First	Wayne Zoller	Courthouse 547 Market Street, Suite 101 Colusa, CA 95932-2452	530-458-0450
7. Contra Costa	First	Gus S. Kramer	2530 Arnold Drive, Suite 400 Martinez, CA 94553-4359	925-313-7500
8. Del Norte	First	Louise Wilson	981 H Street, Suite 120 Crescent City, CA 95531-3415	707-464-7200
9. El Dorado	Second	Tim Holcomb	360 Fair Lane Placerville, CA 95667-4103	530-621-5719
10. Fresno	Second	Robert C. Werner	2281 Tulare Street, Room 201 P.O. Box 1146 Fresno, CA 93715-1146	559-488-3534
11. Glenn	Second	Sheryl Thur	516 West Sycamore Street Willows, CA 95988	530-934-6402
12. Humboldt	First	Linda A. Hill	825 Fifth Street, Room 300 Eureka, CA 95501-1153	707-445-7663
13. Imperial	Third	Roy D. Buckner	940 West Main Street, Suite 115 El Centro, CA 92243-2874	760-482-4244
14. Inyo	Second	Thomas W. Lanshaw	Courthouse 168 North Edwards, Drawer J Independence, CA 93526-0609	760-878-0302
15. Kern	Second	James W. Fitch	1115 Truxtun Avenue, 3rd Floor Bakersfield, CA 93301-4617	661-868-3485

16. Kings	Second	Ken Baird	1400 West Lacey Boulevard Hanford, CA 93230-5997	559-582-3211 Ext. 2486
17. Lake	First	Douglas W. Wacker	255 North Forbes Street Lakeport, CA 95453-5997	707-263-2302
18. Lassen	Second	Kenneth Bunch	220 South Lassen Street, Suite 4 Susanville, CA 96130-4324	530-251-8241
19. Los Angeles	Second/Third/ Fourth	Rick Auerbach	500 W. Temple Street, Room 320 Los Angeles, CA 90012-2770	213-974-3211
20. Madera	Second	Thomas P. Kidwell	200 West 4 th Street Madera, CA 93637-3548	559-675-7710
21. Marin	First	Joan C. Thayer	3501 Civic Center Drive, Room 208 P.O. Box C San Rafael, CA 94913-3902	415-499-7215
22. Mariposa	Second	Becky Crafts	4982 Tenth Street P.O. Box 35 Mariposa, CA 95338-0035	209-966-2332
23. Mendocino	First	Susan M. Ranochak	501 Low Gap Road, Room 1020 Ukiah, CA 95482	707-463-4311
24. Merced	Second	Kent Christensen	2222 M Street Merced, CA 95340-3780	209-385-7631
25. Modoc	Second	Cheryl Budmark	204 South Court Street, Room 106 Alturas, CA 96101-4064	530-233-6218
26. Mono	Second	Jody Henning	Courthouse, Annex II 25 Bryant Street P.O. Box 456 Bridgeport, CA 93517-0456	760-932-5510
27. Monterey	First	Stephen L. Vagnini	240 Church Street, Room 202 P.O. Box 570 Salinas, CA 93902-0570	831-755-5035
28. Napa	First	John Tuteur	1127 First Street, Room 128 Napa, CA 94559-2931	707-253-4467
29. Nevada	Second	Dale Flippin	950 Maidu Avenue Nevada City, CA 95959-8600	530-265-1232
30. Orange	Third	Webster J. Guillory	12 Civic Center Plaza 630 N. Broadway, Room 142 Santa Ana, CA 92702-0149	714-834-2727
31. Placer	Second	Kristen Spears	2980 Richardson Drive Auburn, CA 95603-2640	530-889-4300
32. Plumas	Second	Charles W. Leonhardt	1 Crescent Street Quincy, CA 95971	530-283-6380

33.	Riverside	Third	Larry W. Ward	4080 Lemon Street P.O. Box 12004 Riverside CA 92502-2204	951-955-6200
34.	Sacramento	Second	Kenneth D. Stieger	3701 Power Inn Road, Suite 3000 Sacramento, CA 95826-4329	916-875-0760
35.	San Benito	First	Tom J. Slavich	440 Fifth Street, Room 108 Hollister, CA 95023-3893	831-636-4030
36.	San Bernardino	Second/Third	Dennis Draeger	172 W. 3rd Street, 5 th Floor San Bernardino, CA 92415-0310	909-387-8307
37.	San Diego	Third	David L. Butler	County Administration Center 1600 Pacific Highway, Room 110 San Diego, CA 92101-2480	619-531-5507
38.	San Francisco	First	Phil Ting	1 Dr. Carlton B. Goodlett Place, Room 190 San Francisco, CA 94102-4698	415-554-5596
39.	San Joaquin	Second	Kenneth W. Blakemore	24 South Hunter Street, Room 303 Stockton, CA 95202-3273	209-468-2630
40.	San Luis Obispo	First	Tom J. Bordonaro, Jr.	County Government Center 1050 Monterey Street, Suite D360 San Luis Obispo, CA 93408-2070	805-781-5643
41.	San Mateo	First	Warren Slocum	555 County Center, 3 rd Floor Redwood City, CA 94063-1655	650-363-4500
42.	Santa Barbara	First/Second	Joseph E. Holland	105 East Anapamu Street Room 204 P.O. Box 159 Santa Barbara, CA 93102-0159	805-568-2550
43.	Santa Clara	First	Lawrence E. Stone	70 West Hedding Street, East Wing San Jose, CA 95110-1705	408-299-5500
44.	Santa Cruz	First	Sean Saldavia	701 Ocean Street, Room 130 Santa Cruz, CA 95060-4007	831-454-2002
45.	Shasta	Second	Leslie Morgan (Mrs.)	1450 Court Street, Room 208-A Redding, CA 96001-1667	530-225-3600
46.	Sierra	Second	Richard Nourse	100 Courthouse Square, Room B1 P.O. Box 8 Downieville, CA 95936-0008	530-289-3283
47.	Siskiyou	Second	Mike Mallory	311 Fourth Street, Room 108 Yreka, CA 96097-2984	530-842-8036
48.	Solano	First	Marc C. Tonnesen	675 Texas Street, Suite 2700 Fairfield, CA 94533-6338	707-784-6210
49.	Sonoma	First	Janice Atkinson	585 Fiscal Drive, Room 104F Santa Rosa, CA 95403-2872	707-565-1888

50. Stanislaus	Second	Doug Harms	1010 10th Street, Suite 2400 Modesto, CA 95354-0847	209-525-6461
51. Sutter	Second	Michael V. Strong	1160 Civic Center Blvd. P.O. Box 1555 Yuba City, CA 95992-1555	530-822-7160
52. Tehama	Second	Mark E. Colombo	444 Oak Street, #B P.O. Box 428 Red Bluff, CA 96080-0428	530-527-5931
53. Trinity	First	Deanna Bradford	11 Court Street P.O. Box 1255 Weaverville, CA 96093-1255	530-623-1257
54. Tulare	Second	Gregory B. Hardcastle	221 S. Mooney Boulevard, Room 102-E Visalia, CA 93291-4593	559-733-6361
55. Tuolumne	Second	Ken Caetano	2 South Green Street Sonora, CA 95370-4618	209-533-5535
56. Ventura	Second	Dan Goodwin, MAI	800 South Victoria Avenue Ventura, CA 93009-1270	805-654-2181
57. Yolo	First	Joel Butler	625 Court Street, Room 104 Woodland, CA 95695-3495	530-666-8135
58. Yuba	Second	David A. Brown	915 8th Street, Suite 101 Marysville, CA 95901-5273	530-749-7820

FOR MORE INFORMATION

For additional information or assistance with how the Sales and Use Tax Law applies to your business operations, please take advantage of the resources listed below.

TAXPAYER INFORMATION SECTION

800-400-7115

TDD/TTY 800-735-2929

Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

FIELD OFFICES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Eureka*	707	576-2100
Fresno	559	440-5330
Irvine	949	440-3473
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	770-4828
Redding	530	224-4729
Riverside	951	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	619	525-4526
San Francisco	415	356-6600
San Jose	408	277-1231
San Marcos	760	510-5850
Santa Rosa	707	576-2100
Suisun City	707	428-2041
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200
Out-of-State Field Offices		
Chicago, IL	312	201-5300
Houston, TX	281	531-3450
New York, NY	212	697-4680
Sacramento, CA	916	227-6600

* Limited services are available in Eureka. See www.boe.ca.gov or call the Santa Rosa field office.

INTERNET

www.boe.ca.gov

You can log onto our website for additional information—such as laws, regulations, forms, publications, and policy manuals—that will help you understand how the law applies to your business.

You can also verify seller's permit numbers on the BOE website (look for "Verify a Permit/License") or call our toll-free automated verification service at 888-225-5263.

Multi-lingual versions of publications in Chinese, Korean, Spanish, and Vietnamese are available on our [website](http://www.boe.ca.gov) at www.boe.ca.gov.

Another good resource—especially for starting businesses—is the California Tax Service Center at www.taxes.ca.gov.

FAXBACK SERVICE

Our faxback service, which allows you to order selected publications, forms, and regulations, is available 24 hours a day. Call 800-400-7115 and choose the fax option. We'll fax your selection to you within 24 hours.

TAX INFORMATION BULLETIN

The Tax Information Bulletin (TIB) is a quarterly newsletter that includes articles on the application of law to specific types of transactions, announcements about new and revised publications, and other articles of interest. If you receive a paper return in the mail, you will find a copy of the TIB enclosed. If you electronically file ([efile](#)) your sales and use tax return and we have your email address on file, a link to the electronic version of the TIB will be included in your email reminder to file. You can also find current and archived [TIBs](#) on our website at www.boe.ca.gov.

If you do not file on a quarterly basis, but would like to read all four bulletins, you can sign up for our [BOE updates email list](#) and receive notification when the latest issue of the TIB has been posted to our website.

FREE CLASSES AND SEMINARS

Most of our statewide field offices offer free basic sales and use tax classes with some classes offered in other languages. Check the Sales and Use Tax Section on our website at www.boe.ca.gov for a [listing of classes and locations](#). You can also call your local field office for class information. We also offer an online Basic Sales and Use Tax [tutorial](#) that you can access on our website at any time.

WRITTEN TAX ADVICE

For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Please visit our website at: www.boe.ca.gov/info/email.html to email your request. You may also send your request in a letter to: Audit and Information Section, MIC:44, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0044.

TAXPAYERS' RIGHTS ADVOCATE

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see [publication 70, Understanding Your Rights as a California Taxpayer](#), or contact the [Taxpayers' Rights Advocate Office](#) for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.

Regulations and publications

Lists vary by publication

Selected regulations and publications that may interest you are listed below. The letters C, F, K, S, or V next to a publication means it is available in Chinese (C), Farsi (F), Korean (K), Spanish (S), or Vietnamese (V). A complete listing of sales and use tax [regulations](#) and [publications](#) appears on the [BOE website](#).

Regulations

- 1526 *Producing, Fabricating and Processing Property Furnished by Consumers—General Rules*
- 1546 *Installing, Repairing, Reconditioning in General*
- 1553 *Miscellaneous Repair Operations*
- 1589 *Containers and Labels*
- 1620 *Interstate and Foreign Commerce*
- 1641 *Credit Sales and Repossessions*
- 1642 *Bad Debts*
- 1654 *Barter, Exchange, “Trade-ins” and Foreign Currency Transaction*
- 1655 *Returns, Defects and Replacements*
- 1669 *Demonstration, Display and Use of Property Held for Resale—General*
- 1671.1 *Discounts, Coupons, Rebates, and Other Incentives*
- 1698 *Records*
- 1700 *Reimbursement for Sales Tax*
- 1821 *Foreword*

Publications

- 17 *Appeals Procedures: Sales and Use Taxes and Special Taxes (S)*
- 18 *Nonprofit Organizations (S)*
- 44 *District Taxes (S)*
- 51 *Guide to Board of Equalization Services (C, K, S, V)*
- 61 *Sales and Use Taxes: Exemptions and Exclusions*
- 70 *Understanding Your Rights as a California Taxpayer (C, K, S, V)*
- 73 *Your California Seller’s Permit (C, F, K, S, V)*
- 74 *Closing Out Your Seller’s Permit (C, S)*
- 75 *Interest and Penalties*
- 76 *Audits (F, K, S)*
- 100 *Shipping and Delivery Charges (S)*
- 101 *Sales Delivered Outside California (S)*
- 106 *Gift-Wrapping Charges*

