

# Index

## **ABANDONMENT**

Open-space easements, **25:7**

## **ACREAGE**

Timberland, preserve zoning, **19:3**

## **ACTIVE SOLAR ENERGY SYSTEMS**

New construction, reassessment exclusion, **2:31**

## **ADVERSE POSSESSION**

Assessment roll, **8:3**

## **AGENTS**

Assessments, tax liability, **8:6**  
Business property statement, signing for assessee, **13:6**  
Representation at assessment appeal, **27:5**

## **AGRICULTURAL EXEMPTIONS**

Brandy, **6:64**  
Business inventory exemption for crops, **6:48**  
Date palms, **6:59**  
Grapevines, fruit- and nut-bearing, **6:59**  
Growing crops, **6:57**  
Livestock, **6:62**  
Nursery stock, **6:58**  
Perennial plants, **6:57**  
Race horses, **6:63**  
Seed potato, **6:65**  
Timber, **6:60**  
Trees, fruit- and nut-bearing, **6:59**  
Turf grass, **6:57**  
Wine, **6:64**

## **AGRICULTURAL FAIR**

Nonprofit corporation, tax exemption, **6:10**

## **AGRICULTURAL LANDS**

Generally, **24:6**  
Assessors' Handbook, **24:6**  
Capitalization of income valuation method, crop rent share analysis, **25:15**  
Dairies, **24:6**  
Development restrictions, **25:1**  
Farm property, **24:6**  
Farmland security zone property, **25:3, 25:4**

## **AGRICULTURAL LANDS—Cont'd**

Fixtures, wind machines to protect crops, **22:3**  
Grapevines, base year value, **24:7**  
Grazing land, **24:6**  
Open-space uses. See index heading  
LAND CONSERVATION ACT  
Orchards, **24:6**  
Proposition 13 impact, **24:7**  
Row crops, **24:6**  
Urban Agricultural Incentive Zone property, **25:12**  
Vineyards, **24:6**

## **AGRICULTURAL PRESERVES**

Contract requirements, **25:5**  
Establishment, **25:4**

## **AGRICULTURAL PROPERTY STATEMENT**

Business property statement, **33:4**

## **AIR AND WATER WELLS**

Service stations, classification, **22:9**

## **AIRCRAFT**

Attachment by airline's creditors, property not in litigation, **8:8**  
Exempt property, historic aircraft, **6:66**  
Government aircraft exemption, **6:67**  
Inventories, **7:6**  
Landing strips, possessory interest value, **3:8, 17:16**  
Repair or service, exemption, **6:67**  
Special assessment ratio exclusion, **9:3**  
Special tax rates, **9:6**  
Tax situs  
certified, **7:7**  
general aircraft, **7:6**  
inventories, **7:6**  
Valuation of equipment, **22:10**

## **AIRPORTS**

Landing strips, possessory interest value, **3:8, 17:16**  
Publicly-owned airports, possessory interest in, **18:4, 18:8**

## **ALARM SYSTEMS**

Generally, **8:2**

**AMERICAN INDIANS**

- Personal property, taxability, **5:5**
- Possessory interest tax, **5:7**
- Timber ownership, tax immunity, **10:7**

**ANIMALS**

- Business inventory exemption, **6:48, 6:49**
- Householders' exemption, **6:43**
- Livestock. See index heading **LIVESTOCK**
- Racehorses. See index heading **RACEHORSES**

**APARTMENT HOUSE PROPERTY STATEMENT**

- Generally, **13:4**
- Business property statement, **33:5**

**APPEAL**

- Agents, representation at assessment appeal, **27:5**
- Assessments. See index heading **ASSESSMENTS**
- Collateral estoppel, **30:10**
- Due and delinquent dates, penalties on pending assessment appeal, **29:3**
- Equalization board. See index heading **BOARD OF EQUALIZATION, STATE**
- Escape assessments. See index heading **ESCAPE ASSESSMENTS**
- Protesting assessments. See index heading **PROTESTING ASSESSMENTS**
- Unitary property, appealing assessment, **26:6**

**APPLICATION FOR CHANGED ASSESSMENT**

- See index heading **ASSESSMENTS**

**APPLICATION FOR REDUCTION OF ASSESSMENT**

- See index heading **ASSESSMENTS**

**APPLICATION FOR REDUCTION OF BASE YEAR VALUE**

- Assessments, notice requirements, **12:11**

**APPRAISERS AND APPRAISALS**

- Assessors' Handbook
  - basic manual, **32:2**
  - cash equivalent analysis, **32:7**
  - possessory interests, **32:9**
  - table of contents, **App. C**
- Basic valuation methods, **17:10**
- Cash equivalents, **17:5**
- Certification and training, **16:15**
- Comparable sales valuation
  - generally, **17:21**
  - adjustments for time, **17:25**

**APPRAISERS AND APPRAISALS****—Cont'd**

- Comparable sales valuation—Cont'd
  - cash equivalents, **17:24**
  - comparability adjustments, **17:26**
  - comparable transactions, **17:23**
  - transactions other than sales, **17:22**
- Cost method valuation
  - generally, **17:11**
  - depreciation, **17:13**
  - “percent good” tables, **17:14**
- Equipment
  - generally, **22:1**
  - audit appraisal, **22:2**
  - federal investment tax credit, effect, **22:2**
  - physical appraisal, **22:2**
- Federal transactions, certification, **26:3**
- Highest and best use doctrine, **17:6**
- Income method valuation
  - generally, **17:15**
  - allowable expenses, **17:17**
  - capitalization rate, **17:19**
  - disallowed expenses, **17:18**
  - relevant gross income, **17:16**
  - using capitalization methods, **17:20**
- Market value, **17:4**
- Mass appraisal techniques, **17:27**
- Mines and quarries
  - royalty appraisal, **20:1**
  - total property appraisal, **20:1**
- Property rights appraised, **17:9**
- Proposition 13 impact, **17:30**
- Residential property, **23:1**
- Restrictions on use of property, **17:6**
- Unit valued, **17:7**
- Wind machines to protect crops, declination in value, **22:3**

**ARBITRARY ASSESSMENTS**

- Basis for imposing, **14:11**

**ARMED SERVICES**

- Post exchanges, taxation immunity, **5:3**

**ARTWORK**

- Exempt property, **6:66**
- Taxability, **4:4**

**ASSESSMENT RATIOS**

- Generally, **9:1 to 9:6**
- Commercial airlines, **16:10**
- Determination, **16:10**
- 4-R Act, **16:10**
- History, **9:1**
- Mandatory ratio, **9:2**
- Rail transportation properties, **16:10**

## INDEX

### ASSESSMENT RATIOS—Cont'd

- Special assessment ratios. See index heading SPECIAL ASSESSMENT RATIOS
- Uniform ratio, adoption, **9:1**

### ASSESSMENT ROLL

- Adverse possession claimants, **8:3**
- Alphabetic index, **12:2**
- Arrangement, **12:2**
- Assessor's duty, **12:1**
- Board roll, **12:2, 12:5**
- Correcting roll
  - assessor's authority, **12:14, 12:16**
  - base year values, **12:16**
  - canceling erroneous taxes, **12:17**
  - clerical errors, **12:14, 12:16**
  - collection of corrected taxes, **12:17**
  - county board of equalization changes, **12:15**
  - incorrect assessment caused by assessee, **12:16**
  - increasing amount of taxes owed, **12:16**
  - overassessments, **12:14**
  - statute of limitations, **12:16**
  - value judgment errors, **12:16**
- Delivery to auditor, **12:8**
- Escape assessments, **12:7**
- Extended assessment roll, **12:2**
- Extension of roll, **12:8**
- Factors, **12:1**
- Increase, **2:1**
- Local roll, **12:2**
- Machine prepared roll, **12:1**
- Prima facie evidence of assessment, **12:10**
- Proposition 167, **2:1**
- Secured. See index heading SECURED ASSESSMENT ROLL
- Security of property, **12:6**
- Supplemental. See index heading SUPPLEMENTAL ASSESSMENT ROLL
- Unsecured. See index heading UNSECURED ASSESSMENT ROLL

### ASSESSMENTS

- AB 80 Legislation
  - objective, **1:14**
  - 25% assessment ratio, **1:14**
- Acquisition value, **2:10**
- Additional, **11:2**
- Agents, **8:6**
- Appeal
  - escape assessments. See index heading ESCAPE ASSESSMENTS

### ASSESSMENTS—Cont'd

- Appeal—Cont'd
  - judicial review of assessments. See index heading JUDICIAL REVIEW OF ASSESSMENTS
  - proper valuation methods, **17:3**
  - protesting assessments. See index heading PROTESTING ASSESSMENTS
  - residential property, assessment appeals pamphlet, **26:6**
  - statute of limitations, **26:8**
  - value or valuation, assessment appeal proceedings, **27:11**
  - withdrawal, assessment appeal withdrawal, **35:10**
- Application for change
  - commentary, **35:7**
  - exchange of information, **15:3**
  - form, **35:8**
- Application for reduction of assessment
  - "duplicate" application, **26:10**
  - failure to receive notice, **26:8**
  - form, **26:6**
  - notice requirements, **12:11**
  - requesting findings, **26:13**
  - supplemental assessment, when to apply, **26:8**
  - transcripts, **26:13**
  - withdrawal of application, **26:11**
- Apportionment of taxes, **7:16**
- Arbitrary and capricious conduct, attorneys' fees, **30:7**
- Arbitrary assessments, **14:11**
- Assessors. See index heading ASSESSORS
- Biotech manufacturing equipment, **22:6**
- Computer equipment, **22:6**
- Current full cash value, **1:14**
- Decedents' property, **8:7**
- Declines in value of property, **2:33**
- Description of property, sufficiency, **12:18**
- Disabled accessibility construction, claim for exclusion from assessment, **35:19, 35:20**
- Discriminatory, **16:10**
- Enjoining in federal court, **16:10**
- Equality, uniform ratio, **9:1**
- Equipment
  - computers, **22:6**
  - market value, **22:1**
- Errors, correction, **12:16**
- Escape assessments. See index heading ESCAPE ASSESSMENTS
- Exhaustion of administrative remedies, **6:75**
- Factors, **12:1**

**ASSESSMENTS—Cont'd**

- Forms
  - application for change, **35:8**
  - informal assessment review, request for, **35:12**
- Fractional, **9:2**
- Geothermal property, **21:6**
- Inflation factor, **2:32**
- Informal assessment review, request for, **35:12**
- Information provided by taxpayers
  - business property statement, **13:1, 13:8**
  - business records, **13:9**
  - failure to furnish information, **13:1**
  - failure to give assessor information, effect, **13:9**
  - injunction against providing information, form, **13:2**
  - limits, **13:1**
  - oil company properties, interpretive data, **13:9**
  - other sources of information, **13:1**
  - prepayment review, **13:1**
  - questionnaires, **13:10**
  - real property transfers, **13:10**
  - relevancy requirement, **13:1**
- Informing taxpayer
  - generally, **12:11**
  - failure to receive notice, effect, **12:13**
  - mail, **12:12**
  - publication
    - Los Angeles County, **12:12**
    - Orange County, **12:12**
- Judicial review of assessments. See index heading JUDICIAL REVIEW OF ASSESSMENTS
- Leased property, **8:4**
- Lien date, **7:15**
- Mandatory audits, **13:11**
- Market value, **17:2**
- Mineral property, **16:12**
- Mining property, **16:12**
- Mobile home parks, **8:13**
- Newly-constructed property, **2:30**
- 1975 rollback values, **2:34**
- Nonmandatory audits, **13:12**
- Nonprofit golf courses, **25:2**
- Notice requirements
  - generally, **12:11**
  - failure to receive, **12:13**
- Party in possession of property, **8:3**
- Paying taxes under protest, **12:13**
- Penalty assessments. See index heading PENALTY ASSESSMENTS

**ASSESSMENTS—Cont'd**

- “Percent good” table, **13:5**
- Personal property, **2:4, 7:5**
- Prepayment review, **13:1**
- Prior assessment rolls, correction of errors, **12:16**
- Procedure, **12:1**
- Property in litigation, **8:8**
- Proposition 218, **2:40**
- Protesting assessments. See index heading PROTESTING ASSESSMENTS
- Public improvements, **1:3**
- Public utilities, **16:12**
- Railroad rolling stock, **7:8**
- Reduction. See index heading REDUCTION ASSESSMENT APPLICATIONS
- Refund actions
  - generally, **30:2**
  - state-assessed property, **30:3, 30:10**
- Residential property, assessment appeals pamphlet, **26:6**
- Review, request for informal assessment review, **35:12**
- Roll. See index heading ASSESSMENT ROLL
- School assessments. See index heading SCHOOL ASSESSMENT
- Seismic safety construction, claim for exclusion from assessment, **35:21**
- Separate assessments. See index heading SEPARATE ASSESSMENT
- Special assessments. See index heading SPECIAL ASSESSMENT
- Special use property, **17:11**
- Standard ratio, **1:13**
- State Board of Equalization, judicial review, **16:12**
- Supplemental assessments. See index heading SUPPLEMENTAL ASSESSMENT
- Swimming pools, new, **23:10**
- Trustees, **8:6**
- Valuation principles, **17:1 et seq.**
- Values, increase, **1:4**
- Welfare tax exemption, facilities under construction, **6:39**
- Year, definition, **12:9**

**ASSESSORS**

- Appraiser training exemption, **16:15**
- Burden of proof, **27:10**
- Disaster relief, application of statute, **11:2**
- Handbook. See index heading ASSESSORS' HANDBOOK
- Manuals, **16:5**
- Records. See index heading ASSESSORS' RECORDS

## INDEX

### ASSESSORS—Cont'd

- Relief, late filers, **2:24**
- Responsibilities, past enrollment, **15:2**
- State Board of Equalization and County Assessors, **App. A**
- State Board of Equalization letters
  - generally, **34:1 to 34:5**
  - accumulative index of letters, **34:3**
  - annual index, **34:2**
  - annual legislation bulletin, **34:5**
  - annual summary of legislation, **34:4**
- Written rulings, Property Taxpayers' Bill of Rights, **16:5**

### ASSESSORS' HANDBOOK

- Generally, **16:5, 32:1 to 32:17**
- Advanced appraisal
  - commentary, **32:4**
  - handbook, **32:5**
- Agricultural property appraisals, **24:6**
- Basic appraisal
  - commentary, **32:2**
  - handbook, **32:3**
- Business personal property
  - commentary, **32:10**
  - handbook, **32:13**
- Cable television system appraisals, **24:8**
- Cash equivalent analysis
  - generally, **17:24**
  - commentary, **32:6**
  - handbook, **32:7**
- Change in ownership
  - commentary, **32:11**
  - handbook, **32:12**
- Equipment appraisal
  - generally, **22:1**
  - fixture items, **22:9**
  - structure items, **22:9**
- Equipment index and percent good factors
  - commentary, **32:14**
  - handbook, **32:15**
- Equipment percent good factors
  - critique, **32:17**
  - explanation, **32:16**
- Fixtures
  - commentary, **32:10**
  - handbook, **32:13**
- General appraisal, **17:3**
- Manufactured home valuation, **23:6**
- Mines and quarries, valuation, **20:1**
- Nonprofit golf courses, assessment, **25:2**
- Oil and gas producing properties, appraisal, **21:1**
- "Percent good" tables, **17:14, 32:17**

### ASSESSORS' HANDBOOK—Cont'd

- Possessory interests
  - commentary, **32:8**
  - handbook, **32:9**
- Residential property valuation methods, **23:2**
- Table of contents, **App. C**

### ASSESSOR'S RECORDS

- Application for change in assessment, exchange of information, **15:3**
- California Public Records Act exception, **15:1**
- Federal privacy laws, government agency inspection, **15:6**
- Government agencies, inspection by, **15:6**
- Limits on disclosure by assessor
  - extent, **15:5**
  - market data, **15:5**
  - unrecorded change in ownership transfers, **15:5**
- Market data, petition for writ of mandate to compel disclosure, form, **15:4**
- On-line access, **15:1**
- Parcel numbers, statewide surveys of assessment practices, **15:1**
- Protests of assessment, **26:3**
- Public's right to inspect
  - auditors' papers, **15:2**
  - business property statement, **15:1**
  - comparable sales, **15:2**
  - confidential records, **15:1**
  - confidentially sealed information, **15:2**
  - copying, **15:2**
  - homeowners' exemption claims, **15:1**
  - maps, **15:1**
  - on-line access, **15:1**
  - property characteristics information, **15:1**
  - scope, **15:1**
  - unrecorded change in ownership, **15:5**
- Real estate appraisers, investigation, **15:6**
- Right to copy, **15:2**
- Tax collector information, **15:6**
- Taxpayer's right to inspect
  - costs of providing information, **15:2**
  - information at equalization hearing, **15:2**
  - market data, **15:2**
  - property transfer list, **15:2**
  - scope, **15:2**

**ATTORNEYS' FEES**

- Arbitrary and capricious conduct
  - amount recoverable, **30:7**
  - assessment valuations, **30:7**
  - assessor's error, **30:7**
  - deficient findings, **27:18**
  - reduction assessment applications, rejection, **30:7**
- Bad-faith actions, **30:7**
- Refund actions, **30:7**

**AUCTIONS**

- Legal owner as proper assessee, **8:2**

**AUDITS**

- Mandatory, **13:11**
- Nonmandatory, **13:12**

**AUTOMOBILES**

- See index heading MOTOR VEHICLES

**BAILEES**

- Assessment of property, **8:5**

**BALED COTTON**

- Tax rates, **28:2**

**BANKRUPTCY**

- Property ownership, effect, **2:27**

**BANKS**

- Business property statement, reporting requirements, **13:3**
- In lieu tax, **10:4**
- National, taxation immunity, **5:3**
- Property exemption, **6:51**
- Reporting leased property, **13:9**
- Safe deposit boxes, **3:4**
- Tangible personal property leased to exempt hospital, **6:36**

**BASIC APPRAISAL MANUAL**

- Assessors' Handbook, commentary, **32:2**

**BINGO GAMES**

- Church, welfare exemption, **6:16, 6:40**

**BIRDS**

- Pets, householders' exemption, **6:43**

**BLOOD**

- Human, tax exemption, **6:71**

**BOARD OF EQUALIZATION, STATE**

- Generally, **16:1 to 16:15**
- AB 80 Legislation, effect, **1:14**
- Advisory letters, **16:5**
- Advocate, property taxpayers' advocate, **16:11**

**BOARD OF EQUALIZATION, STATE****—Cont'd**

- Appeal
  - assessments, hearing procedures for appeals, **16:12**
  - residential property, assessment appeals pamphlet, **26:6**
- Appellate functions, **16:13**
- Application for reduction of assessment form, **26:6**
- Assessment practices surveys
  - parcel numbers, **16:7**
  - random sampling, **16:7**
- Assessment ratios, determination
  - generally, **16:10**
  - rail transportation properties, **16:10**
- Assessment roll, **12:5**
- Assessments
  - hearing procedures for appeals, **16:12**
  - judicial review, **16:12**
  - mineral property, **16:12**
  - mining property, **16:12**
  - nonunitary property, **16:12**
  - public utilities, **16:12**
  - railroad property, **16:12**
  - unitary property, **16:12**
- Assessors' Handbook, **16:5**
- Bank property exemption, **6:51**
- Business inventory exemption, **6:48**
- Business property statement, **13:4**
- Cash equivalent adjustments, **17:24**
- Commercial property valuation, **24:1**
- Constitution of 1879, **1:8**
- Development, **1:7**
- Disaster relief, assessors' application of statute, **11:2**
- Districts, **16:2**
- Equipment appraisal
  - generally, **22:1**
  - "percent good" tables, **22:6**
- Escape assessments, **14:7**
- Exemption claims forms, **16:5**
- Exemption guidelines, **6:4**
- Functions, **16:1**
- Goods in transit rules, **5:8**
- Government agencies' inspection of records, **15:6**
- Historical cost factors, **17:12**
- History, **16:1**
- Homeowners' exemption, **6:44**
- Industrial property appraisal, **24:4**
- Instructions to assessors, **16:5**
- Interspousal exclusion, **2:24**
- Legal action to compel compliance with law, **16:3**

## INDEX

### BOARD OF EQUALIZATION, STATE

#### —Cont'd

- Legal entity ownership program, **16:9**
- Letters to county assessors
  - generally, **34:1 to 34:5**
  - accumulative index of letters, **34:3**
  - annual index, **34:2**
  - annual legislation bulletin, **34:5**
  - annual summary of legislation, **34:4**
- Local equalization rules, **16:6**
- Mandatory audits, **13:11**
- Mobile home park valuation, **23:7**
- Nonprofit golf courses, assessment, **25:2**
- Oil and gas properties, proven reserves, **21:5**
- Organization, **16:2**
- Perennials, open space land valuation, **25:16**
- Possessory interests, valuation, **3:7**
- Prescribing forms, **16:5**
- Property tax rules, generally, **App. B**
- Property Taxpayers' Advocate, **16:3**
- Proposition 13, interpretation, **2:4**
- Real property ownership changes, **2:11**
- Residential property
  - assessment appeals pamphlet, **26:6**
  - cost manuals, **23:2**
- Restricted land, imputed income guidelines, **25:15**
- Roster of State Board of Equalization and County Assessors, **App. A**
- Rules and regulations
  - assessor's practices, **16:3**
  - binding effect, **16:3**
  - local boards of equalization, **16:3**
  - practice before board, **16:8**
- Shopping center appraisals, **24:2**
- Special topic surveys, **16:7**
- Staff opinions, **16:5**
- Term limits, **16:2**
- Timber tax, **10:7, 16:14**
- Timber yield tax, collection, **10:8**
- Timberland value rules, **19:2**
- Trust rules, **2:15**
- Valuation materials
  - Assessors' Handbooks, **17:3**
  - General Appraisal Manual, **17:3, 17:15**
- Valuation rules, **16:4**
- Welfare exemption applications, review, **16:13**

### BOATS

- See index headings VESSELS

### BUILDING PERMITS

- Commercial property, costs, **24:1**
- Cost method valuation, indirect costs, **17:11**
- Hookups, industrial property, **24:4**
- Residential property, Assessors' Handbook materials, **23:2**

### BURGLAR ALARM SYSTEMS

- Generally, **8:2**

### BUSINESS INVENTORY

#### EXEMPTION

- Aircraft, **6:49**
- Animals, **6:48**
- Baled cotton, **6:49**
- Construction equipment, **6:49**
- Crops, **6:48**
- Definition, **6:48, 6:49**
- Eligibility, **6:48**
- Escape assessment, **14:4**
- Farm animals, **6:49**
- Farm commodities, **6:49**
- Farm equipment, **6:49**
- Feed for animals, **6:48, 6:49**
- Golf carts, **6:49**
- Goods not incorporated into real property, **6:48**
- Leased goods, **6:49**
- Linen rentals, **6:48**
- Livestock, **6:48**
- Medicines, **6:49**
- Motor fuel supplies, **6:49**
- Pallets, **6:48**
- Professional services, **6:49**
- Replacement parts, **6:49**
- Retailing, **6:49**
- Returnable items, **6:48**
- Seed used to produce crop, **6:49**
- Service industries, **6:48**
- Soft drink returnable containers, **6:49**
- Tangible property, **6:48**

### BUSINESS PROPERTY

#### STATEMENTS

- Generally, **33:1 to 33:6**
- Agent signing for assessee, **13:6**
- Agricultural, **33:4**
- Amendments, **13:6**
- Annotations, **33:3**
- Apartment house, **33:5**
- Banks, **13:3**
- Confidentiality, **13:8**
- Contents, **13:4**
- Cost of taxable personal property, **13:3**

**BUSINESS PROPERTY****STATEMENTS—Cont'd**

- Enrolled agents, agent signing for assessee, **13:6**
- Equipment, appraisal
  - fixture items, **22:9**
  - structure items, **22:9**
- Execution, **13:6**
- Filing requirements, **13:6**
- Financial institutions, **13:3**
- Instructions, **33:2**
- Long form
  - generally, **13:4**
  - annotations, **33:3**
- Miscellaneous property statement, **33:6**
- Penalties
  - escape assessments, **13:7**
  - failure to file statement, **13:7**
  - inaccurate statement, **13:7**
  - multiple business locations, **13:7**
- Relevant information requirement, **13:4**
- Scope, **33:1**
- Short form, **13:4**
- Special property statements, **13:4**
- Taxpayer annotations, **13:5**
- Taxpayers required to file, **13:3**
- Unsigned statement, **13:6**

**BUSINESS PURPOSE**

- Step transactions, **2:16**

**BUSINESS RECORDS**

- Taxability, **4:4**

**BUSINESS TAXES**

- Generally, **1:3**

**BUSINESS TRANSACTION PLANNING**

- Leases, **2:37**
- Legal entities, real property transfers, **2:37**
- Sale and leasebacks, **2:37**

**CABLE TELEVISION**

- Generally, **24:8**
- Depreciation, **24:8**
- Franchise rights, **24:8**
- House drop treatment, **24:8**
- Possessory interests, **3:8, 4:4, 18:4, 18:8**
- Proposition 13 impact, **24:9**
- Underground construction, **24:8**
- Utility pole rearrangement costs, **24:8**
- Valuation, **4:4, 18:4, 24:8, 24:9**

**CALIFORNIA PUBLIC RECORDS ACT**

- Generally, **15:1**

**CAMPERS**

- Tax exemption, **6:55**

**CAPITALIZATION**

- Income streams, scope of review, **30:10**

**CARGO CONTAINERS**

- Foreign-owned, tax situs, **7:7**
- Tax apportionment, **7:16**
- Tax exemption, **6:69**

**CASH EQUIVALENT ANALYSIS**

- Assessors' Handbook
  - generally, **32:7**
  - commentary, **32:6**

**CATS**

- Pets, householders' exemption, **6:43**

**CATTLE RANCHES**

- Grazing land valuation, **24:6**

**CELLULAR TELEPHONES**

- Determining assessment ratios, **16:10**
- Intangibles, taxable property, **4:4**
- Public utilities, property assessment, **16:12**

**CEMETERY TAX EXEMPTION**

- Claiming exemption, **6:19**
- Excess land, **6:20**
- Nonprofit cemetery association
  - generally, **6:19**
  - purchasing property from profit cemetery association, **6:20**
- Passively held land, **6:20**
- Profit-making cemetery, **6:20**
- Scope, **6:19**

**CERTIFIED AIR CARRIERS**

- Home port doctrine, **7:7**
- Landing strips, possessory interest value, **3:8, 17:16**
- Rule of apportionment, **7:7**
- Tax situs, **7:7**

**CERTIORARI**

- Exempt property assessments, **6:78**
- Review of assessments, **30:9**

**CHAMBERS OF COMMERCE**

- Welfare tax exemption, **6:40**

**CHANGE OF OWNERSHIP**

- Assessors' handbook. See index heading **ASSESSORS' HANDBOOK**
- Commentary, **35:1, 35:5**
- Forms, **35:2 to 35:6**
- Oil and gas property, **35:3**
- Preliminary change of ownership report, **35:4**

## INDEX

### **CHANGE OF OWNERSHIP—Cont'd**

- Statement, **2:29, 35:2, 35:3**
- When to report, life insurance companies, **2:29**

### **CHARITABLE TAX EXEMPTION**

- Generally, **6:25**

### **CHRISTMAS TREES**

- Taxability, **6:60**

### **CHURCH TAX EXEMPTION**

- Bingo games, **6:16**
- Church as tenant, **6:16**
- Claiming exemption, **6:15**
- Concurrent use by multiple religious organizations, **6:16**
- Constitutionality, **6:15**
- Equipment used exclusively for religious worship, **6:16**
- Incidental uses of property, **6:16**
- Operating schools, **6:15**
- Parking lots, **6:18**
- Property lease, school district, **6:15**
- Thrift shop, **6:16**
- Welfare tax exemption, **6:25**

### **CIVIL AIR PATROL**

- Welfare tax exemption, **6:30**

### **CIVIL DISTURBANCES**

- Homeowners' exemption, **6:44**

### **CLAIM FOR REASSESSMENT**

- Revenue & Taxation Code Section 170, **11:2**

### **CLASSIFICATION OF PROPERTY**

- Generally, **3:1, 4:1**

### **CLUBS**

- Welfare tax exemption, incidental uses, **6:40**

### **COIN-OPERATED MACHINES**

- Tax situs, **7:12**

### **COINS**

- Payment of taxes, **29:6**

### **COLLATERAL ESTOPPEL**

- Judicial review of assessments, **30:10**

### **COLLECTING TAXES**

- Generally, **29:1 to 29:30**
- Certificate of lien, **29:12**
- Curative acts
  - limitations, **29:29**
  - remedying defects, **29:29**
- Due and delinquent dates
  - closing of county offices, **29:3**

### **COLLECTING TAXES—Cont'd**

- Due and delinquent dates—Cont'd
    - notice, failure to send, **29:3**
    - penalties on pending assessment appeal, **29:3**
    - secured roll, **29:3**
    - supplemental roll, **29:3**
    - unsecured roll, **29:4**
  - Erroneous payment, **29:8**
  - Installment payments, **29:3**
  - Judgment procedure, **29:11, 29:12**
  - Judicial review of collection proceedings, **31:1, 31:2**
  - Ownership changes, **29:5**
  - Partial payments, **29:7**
  - Payment
    - electronic fund transfers, **29:6**
    - mailing date, **29:6**
    - prepayment, **29:6**
    - receipts, **29:6**
    - types of payment, **29:6**
  - Percentage collected, **1:3**
  - Preliminary steps, **29:2**
  - Reference materials, **29:1**
  - Sale of tax certificates, **29:30**
  - Secured roll
    - delinquent list, **29:15**
    - impending default, notice, **29:14**
    - 1984 legislative revision, **29:13**
    - notice of sale of property, **29:25**
    - penalties for late payment, **29:3**
    - power and intent to sell notice, **29:16**
    - redemption of property, **29:23**
    - sale of tax certificates, **29:30**
  - Separate valuations, **29:7**
  - Tax bills, **29:5**
  - Tax collector's duties, **29:2**
  - Unsecured roll
    - certificate of lien, **29:12**
    - penalties for late payment, **29:4**
    - seizure and sale, **29:9**
    - suit for taxes, **29:10**
    - summary judgment procedure, **29:11**
- ### **COLLECTIVE INVESTMENT FUNDS**
- Generally, **2:27**
- ### **COLLEGES AND UNIVERSITIES**
- Bookstores, exemptions, **6:12**
  - Private, tax exemption, **6:13**
  - Public, tax exemption, **6:12**
- ### **COMMERCE CLAUSE**
- Goods in transit, **5:8**
- ### **COMMERCIAL PROPERTY**
- Generally, **24:1 to 24:3**

**COMMERCIAL PROPERTY—Cont'd**

- Comparable sales valuation, **24:1**
- Cost method valuation, **24:1**
- Income method valuation, **24:1**
- Land value, determination, **24:1**
- Proposition 13 impact, **24:3**
- Relatively unusual buildings, valuation, **17:4**
- Shopping centers, appraisal, **24:2**
- Valuation, **24:1 to 24:3**

**COMMUNITY APARTMENTS**

- Separate assessments, **8:1**

**COMMUNITY BENEFIT TEST**

- Welfare tax exemption, **6:22**

**COMPARABLE SALES VALUATION**

- Generally, **17:3, 17:21**
- Adjustments for comparability, **17:26**
- Adjustments for time, **17:25**
- Cash equivalent adjustments
  - assumption of loans, **17:24**
  - government supported loans, **17:24**
  - hazards, **17:24**
  - income tax consequences, **17:24**
  - noncash items, **17:24**
  - sale costs, **17:24**
  - seller's loans, **17:24**
  - third-party loans, **17:24**
  - wrap-around mortgages, **17:24**
- Comparability adjustments, **17:26**
- Comparable transactions, **17:23**
- Definition, **17:3**
- Hazards, **17:24**
- Improvement bonds, **17:24**
- Limitations, **17:21**
- New construction, **17:21**
- Scope, **17:21**
- Time adjustments, **17:25**
- Transactions other than sales, **17:22**

**COMPREHENSIVE TAX ACT OF 1911**

- Significance, **1:10**
- Veterans' exemption, **1:10**

**COMPRESSORS**

- Service stations, classification, **22:9**

**COMPUTER SOFTWARE**

- Basic operational programs, **4:4**
- Taxability, examples, **4:4**

**COMPUTERS**

- Fixtures, **3:4**
- Leases to use, taxability, **6:12**
- Nature of property, **3:4**
- Nontaxable property and services, **4:4**

**COMPUTERS—Cont'd**

- San Diego Supercomputer, exemption, **6:72**
- Software. See index heading **COMPUTER SOFTWARE**
- Valuation factors, **4:4, 22:6**

**CONDEMNATION**

- Base year value transfer, **35:23**
- Compensation, market value, **17:2**
- Highest and best use doctrine, **17:6**
- Replacement exclusion, **2:26**

**CONDOMINIUMS**

- Home owner's exemption, **6:44**
- Separate assessments, **8:10**
- Tax liens, **28:9**

**CONSERVATION EASEMENTS**

- Advantages, **25:13**
- Elements, **25:13**

**CONSERVATORS**

- Refund actions, standing, **30:2**

**CONSTITUTIONAL LAW**

- Church tax exemption, **6:15**
- Commerce clause, **5:8**
- Due process. See index heading **DUE PROCESS**
- Equal protection. See index heading **EQUAL PROTECTION**
- Golf course amendment, **25:2**
- Import-export clause, **5:9**
- Proposition 13
  - equal protection, **2:4**
  - obligation of contracts, **2:4**
  - right to travel, **2:4**
- School district taxes, **1:1**
- State's taxation powers, limitations, **5:1**

**CONSTRUCTION**

- Exempt property, facilities under construction, **6:39**
- New construction. See index heading **NEWLY CONSTRUCTED PROPERTY**

**CONSTRUCTION EQUIPMENT**

- Business inventory exemption, **6:49**

**CONTAINERS**

- Returnable, tax apportionment, **7:10**

**CONTAMINATED PROPERTY**

- Repair or replacement, **2:31, 11:2**
- Transferring base year value, **11:11, 35:24**

**CONTINUANCES**

- Equalization hearing, **27:4**

## INDEX

### CONTINUANCES—Cont'd

When granted, **13:9, 15:3**

### CONVENTS

Tax exemption, **6:17**

### COOPERATIVE HOUSING

Homeowners' exemption, **6:44**

Real property ownership transfers, **2:19**

### CORPORATIONS

Acquisitions, Proposition 13, business transaction planning, **2:37**

Affiliated groups, **2:16**

Assessments, AB 80 Legislation, **1:14**

Financial statements, replacement cost disclosure, **17:12**

Fines, failure to furnish assessor with requested information, **13:9**

Foreign corporations, **1:14**

Mergers, subsidiaries, **2:16**

Owner-occupied corporate headquarters, open market valuation, **17:4**

Real property transfers, **2:16**

Reorganizations, **2:16**

### CORRECTION OF DEEDS

Real property ownership changes, **2:27**

### COST METHOD VALUATION

Assessors' handbook, **17:11**

Depreciation

calculation, **17:13**

types, **17:13**

Historical costs, **17:12**

Improvements, **17:11**

Indirect costs, **17:11**

"Percent good" tables, **17:14**

Problems, **17:11**

Relevant gross income

enterprise activity, **17:16**

low-income housing interest reduction payments, **17:16**

Reproduction costs, **17:12**

Scope, **17:11**

Special use properties, **17:11**

Unique properties, **17:11**

Valuing "prestige," **17:11**

### COTTON

Business inventory exemption, **6:49**

### CRANES

Tax exemption, **6:55**

### CREDIT CARDS

Payment of taxes, **29:6**

### CROPS

See index headings beginning with AGRICULTURAL

### CURBING

Service stations, classification, **22:9**

### DAIRIES

Appraisal, **24:6**

### DAMAGED OR DESTROYED PROPERTY

Disaster relief, **11:2**

Parent-child and grandparent-grandchild exemption claims, **2:24**

Proposition 13, revaluation of real property, **11:2**

Proposition 171, base year values, **11:2**

Reconstruction, appraisal, **2:31**

### DECLARATORY RELIEF

Exempt property assessments, **6:78**

Review of assessments

generally, **30:9**

assessors' remedy, **30:12**

### DEDICATION

Irrevocable, welfare exemption

generally, **6:34**

form of clause, **6:35**

### DEFAULT

Payment of taxes, time, **29:14**

### DEFINITIONS

See index heading WORDS AND PHRASE

### DEPRECIATION

Economic obsolescence, **17:13**

Functional obsolescence, **17:13**

"Percent good" tables, **17:14**

Physical deterioration, **17:13**

### DESTROYED PROPERTY

See index heading DAMAGED OR DESTROYED PROPERTY

### DISABLED PERSONS

Accessibility construction, claim for exclusion from assessment, **35:19, 35:20**

Building modification, **2:31**

Proposition 13, new construction, **2:31**

Proposition 171, transfers by disabled persons, **11:2**

Replacement dwelling, disabled person's claim for transfer of base-year value to, **35:18**

Transferring base year value of home, **11:11**

**DISASTER RELIEF**

- After Proposition 13, **11:2**
- Before Proposition 13
  - calamity not deemed major, **11:1**
  - governor proclaiming disaster area, **11:1**
  - possessory interests suspended, **11:1**
- Complete restoration of property, **11:2**
- County ordinance, **11:2**
- Deferral of tax payments, **11:2**
- Earthquake damage, **11:2**
- Governor proclaiming disaster area, **11:1**
- Intercounty transfer of base-year value from principal residence damaged or destroyed in governor-declared disaster to replacement property, **35:22**
- Mobile homes, **11:2**
- Partial restoration of property, **11:2**
- Proposition 8, **11:2**
- Proposition 50, **11:2**
- Reassessment application, **11:2**
- Replacement property, requirements for transfer of base year value, **11:2**

**DISCOVERY**

- Assessor's records, application for reduction of assessment, **26:12**

**DISPENSERS**

- Service stations, classification, **22:9**

**DOCUMENTARY TRANSFER TAX**

- Generally, **36:1 et seq.**
- Administration and enforcement, **36:11**
- Claim for refund, **36:12**
- Consideration or value, **36:8**
- County and selected cities, **App. F**
- County transfer tax, **36:4**
- Enactment of State Act, **36:3**
- Exemptions and exclusions, **36:9**
- General law city transfer tax, **36:5**
- History, **36:2**
- Imposition clause, **36:7**
- Prior federal law, **36:2**
- Property tax development distinguished, **1:3**
- Reporting, **36:10**

**DOGS**

- Pets, householders' exemption, **6:43**

**DOMESDAY BOOK**

- Generally, **1:2**

**DUE PROCESS**

- Property taxation, **5:1**

**DUE PROCESS—Cont'd**

- Protest hearing, **26:1**

**DUPLEXES**

- Homeowners' exemption, **6:44**

**EARTHQUAKES**

- Seismic safety construction, exclusion from assessment, **2:31, 35:21**

**EASEMENTS**

- Conservation, **25:13**
- Open space. See index heading OPEN-SPACE EASEMENTS
- Pre-1975 scenic, **25:8**
- Solar use easements, **25:11**

**EDUCATIONAL INSTITUTIONS**

- See index heading SCHOOLS

**ELDERLY**

- See index heading SENIOR CITIZENS

**ELECTRIC POWER TRANSMISSION LINES**

- Fixtures, **3:4**

**ELECTRONIC FILING**

- Payment by electronic fund transfer, **29:6**

**ELECTRONIC FUND TRANSFERS**

- Payment of taxes, **29:6**

**EMBALMING**

- Junior college program, taxability, **6:13, 6:25**

**EMPLOYEE BENEFIT PLANS**

- California Public Employees Retirement System, exempt property, **6:9**
- Ownership changes, exclusion, **2:25**

**EMPLOYEE OWNED HAND TOOLS EXEMPTION**

- Employment, **6:73**

**ENERGY**

- Solar use easements, **25:11**

**ENERGY SUPPLY CONTRACTS**

- Income method, relevant gross income, **17:16**

**ENTITIES TAXED**

- Generally, **8:1 to 8:13**

**ENVIRONMENTAL PROTECTION**

- Pollution Control Financing Authority, possessory interest value, **3:9**

**EQUAL PROTECTION**

- Exemptions, **6:5**
- Proposition 13, **2:4**

## INDEX

### **EQUAL PROTECTION—Cont'd**

- Public school district tax rates, **1:1**
- Rollback of assessed values, **2:4**

### **EQUALIZATION HEARINGS**

- Generally, **27:1 to 27:18**
- Agent's attendance, **27:5**
- Appeal. Assessment appeals, below
- Assessment appeals
  - generally, **27:1**
  - manual, **27:1**
- Assessor's appearance, **27:5**
- Assessor's case
  - confidential information, **27:12**
  - notice of proposed new value, **27:12**
- Attorney fees, recovery, **27:18**
- Board's decision
  - application for reduction in assessed value, **27:14**
  - compliance with valuation standards, **27:14**
  - evidence supporting decision, **27:14**
- Burden of proof, **27:10**
- Closing hearing to public
  - confidential business information, **27:8**
  - trade secret disclosure, **27:8**
- Comparable property sales, **27:9**
- Condemnation proceedings,
  - distinguished, **27:1**
- Conduct of hearing, **27:6, 27:7, 27:10**
- Continuances, **27:4**
- County boards of supervisors, **27:1**
- Equalizing assessments on local assessment roll, **27:2**
- Evidentiary rules
  - admissibility of evidence, **27:9**
  - hearsay evidence, **27:9**
- Failure to hold timely hearing, effect, **27:3**
- Findings of fact
  - deposit on fees for findings, **27:15**
  - preparation, **27:15**
  - sanctions for deficient findings, **27:15**
  - sufficiency, **27:15**
  - waiver of request for findings, **27:15**
- Informal hearings before hearing officers, **27:16**
- Legal advisors
  - assessor, **27:13**
  - conflict of interest, **27:13**
  - county legal advisor, **27:13**
  - local equalization boards, **27:13**
- Newly constructed property issues, **27:2**
- Notice
  - applicable time periods, **27:4**

### **EQUALIZATION HEARINGS—Cont'd**

- Notice—Cont'd
    - publication, **27:4**
    - State Board of Equalization rules, **27:4**
  - Order of presentation, **27:7**
  - Penalties, **27:2**
  - Preparation, **27:1**
  - Presumptions, assessor's value
    - exceptions, **27:10**
    - rebuttable, **27:10**
  - Protesting assessments, **27:1**
  - Proving full value of property
    - assessor's records, **27:11**
    - examination of witnesses, **27:11**
    - independent evidence, **27:11**
    - transcript, prior equalization hearing, **27:11**
    - vineyard acres, **27:11**
  - Quorum, **27:7**
  - Real property ownership change issues, **27:2**
  - Scope, **27:2**
  - Scope of judicial review, **30:10**
  - Stipulations, nonvaluation issues, **27:2**
  - Taxpayer's attendance, **27:5**
  - Three-person assessment appeals
    - boards, **27:1**
  - Time limits, **27:1**
  - Time of hearing, **27:3**
  - Unitary mining or mineral property, **27:17**
  - Waiver of appearance, **27:5**
- ### **EQUIPMENT**
- Generally, **22:1 to 22:11**
  - Aircraft, **22:10**
  - Appraisal techniques, federal investment tax credit, effect, **22:2**
  - Assessors' Handbook
    - generally, **22:1**
    - fixture items, **22:9**
    - index factors commentary, **32:14**
    - structure items, **22:9**
  - Audit appraisal, **22:2**
  - Computers, **4:4, 22:6**
  - Current market value, **22:1**
  - Depreciation systems, **22:2**
  - Economic obsolescence, **22:7**
  - Factored historical cost, **22:5**
  - Federal investment tax credit, **22:2**
  - Functional obsolescence, **22:7**
  - Leased equipment
    - discovery, **22:8**
    - trade level, **22:4**
    - valuation, **22:8**

**EQUIPMENT—Cont'd**

- Mining operations, valuation, **20:7**
- “Percent good” depreciation
  - biotech manufacturing, **22:6**
  - group computation method, **22:6**
  - individual computation method, **22:6**
  - nonmanufacturing computers, **22:6**
  - point of sale equipment, **22:6**
  - semiconductor manufacturing equipment, **22:6**
  - tables, **22:6**
- Percent good factors, derivation, **32:16**
- Percent good tables, critique, **32:17**
- Personal property classification, **22:3**
- Physical appraisal, **22:2**
- Proposition 13 valuation
  - appraisal samples, **22:9**
  - building improvement, **22:3**
  - fixtures, **22:3**
- Real property classification, **22:3**
- Self-constructed equipment
  - generally, **22:2**
  - trade level, **22:4**
- Service stations, **22:9**
- Trade level, **22:4**
- Vessels, **22:11**
- Wind machines to protect crops, **22:3**

**ESCAPE ASSESSMENTS**

- Generally, **14:1 to 14:7**
- Additional interest, **12:7**
- Appeals
  - application for reduction, **14:6**
  - burden of proof, **14:6**
  - business tangible personal property, **14:6**
  - equalization hearing, **14:6**
  - reopening question of property value, **14:6**
- Assessor’s authority to levy, **14:1**
- Base year value revisions
  - generally, **14:2**
  - assessor’s authority to correct, **14:2**
  - new construction, **14:2**
  - statute of limitations, **14:2**
- Board of Equalization, **14:7**
- Enrollment date, **12:7**
- Good faith, **14:1**
- Installment payments, refund action, **30:4**
- Interest, calculation, **14:13**
- Limitations period, supplemental assessments, **12:9**
- Mandatory audits, **13:11**
- Notice
  - assessee, **14:5**

**ESCAPE ASSESSMENTS—Cont'd**

- Notice—Cont'd
  - limitations period, **14:5**
  - taxpayer, **12:7**
- Omitted property assessments
  - generally, **14:1**
  - failure to file business property statement, **14:2**
  - personal property, lien date, **14:2**
  - real property, base year value, **14:2**
  - reassessment, value judgment, **14:2**
  - tax rate, **14:2**
- Over assessment, duty to correct, **14:1**
- Penalty, **14:13**
- Placement on assessment roll, **12:7**
- Procedural requirements, **14:5**
- Reassessments of property, **14:1**
- Schedule of payments, **14:3**
- Statute of limitations
  - generally, **12:7**
  - base year value, **14:5**
  - form of agreement to waive statute, **14:5**
  - unrecorded change in ownership exception, **14:5**
  - waiver, **14:5**
- Tax exemption incorrectly allowed, **14:4**
- Time limitation, **14:1**
- Undervalued assessed property
  - basis for imposing penalty, **14:3**
  - examples, **14:3**
  - personal property, revaluation, **14:3**
  - real property, base year value, **14:3**
- Value judgment assessment error, **12:16**

**ESTATE PLANNING**

- Corporate transactions, **2:36**
- “5 and 10” exclusion, **2:36**
- Grandparent-grandchild exclusion, **2:24**
- Interspousal exclusion, **2:36**
- Joint tenancies, **2:36**
- Leases for less than 35 years, **2:36**
- Parent-child exclusion, **2:24, 2:36**
- Partnership transactions, **2:36**

**ESTATES FOR YEARS**

- Reserved, **2:18**
- 35-year rule, **2:18**

**EXCHANGE OF INFORMATION**

- Generally, **15:3**

**EXCISE TAX**

- Property tax, distinguished, **1:3**

**EXCLUSIVITY**

- Possessory interests, **3:8**

## INDEX

### EXECUTORS

- Change in ownership statement, filing, **2:29**
- Refund actions, standing, **30:2**

### EXEMPTIONS

- Generally, **6:1 to 6:78**
- Agricultural
  - brandy, **6:64**
  - claiming exemptions, **6:61**
  - date palms, **6:59**
  - grapevines, fruit- and nut-bearing, **6:59**
  - growing crops, **6:57**
  - livestock, **6:62**
  - nursery stock, **6:58**
  - perennial plants, **6:57**
  - race horses, **6:63**
  - seed potato, **6:65**
  - timber, **6:60**
  - trees, fruit- and nut-bearing, **6:59**
  - turf grass, **6:57**
  - wine, **6:64**
- Aircraft, **6:66, 6:67**
- Artwork, public display, **6:66**
- Bank property, **6:51**
- Blind vending stand operators' stock in trade, **6:70**
- Blood, human, **6:71**
- Brandy, **6:64**
- Business inventory
  - generally, **6:48**
  - items subject to exemption, **6:49**
- Cargo containers, **6:69**
- Cemetery
  - generally, **6:19**
  - nonprofit, **6:20**
- Charitable purposes, **6:25**
- Churches
  - generally, **6:15**
  - parking lots, **6:18**
  - religious worship, meaning, **6:17**
  - scope of exemption, **6:16**
- Collegiate grade institutions, **6:13**
- Complaint for recovering taxes, form, **6:77**
- Constitutional revision, **6:3**
- Construction in progress, **6:39**
- Date palms, **6:59**
- Dedication, irrevocable, **6:34**
- Documentary transfer tax, **36:9**
- Economic impact, **6:6**
- Educational institutions, **6:12**
- Educational purposes, **6:25, 6:27**
- Employee owned hand tools, **6:73**

### EXEMPTIONS—Cont'd

- Equal protection, **6:5**
- Exhaustion of administrative remedies, **6:75**
- Exhibitions, **6:66**
- Expansion
  - 1879-1910, **1:9**
- Financial corporations, **6:51**
- Financial statements, **6:42**
- Fishing boats, **6:53**
- Fraternal organizations, **6:40**
- Fraternal organizations, **6:29**
- Government aircraft, **6:67**
- Government facilities, **6:37**
- Grapevines, fruit- and nut-bearing, **6:59**
- Growing crops, **6:57**
- Growth, **6:6**
- Higher education institutions, **6:13**
- Historic aircraft and vessels, **6:66**
- History, **6:6**
- Homeowners' exemption, **6:44**
- Hospital purposes, **6:24**
- Householders, **6:43**
- Housing for elderly, **6:26**
- HUD, property leased from, **6:26**
- Human body parts, **6:71**
- In transit, **6:56**
- Incidental noncharitable uses, **6:40**
- Income tax exempt organization, qualification, **6:41**
- Insurance company property, **6:52**
- Intangibles, **1:7, 1:12, 6:68**
- Intervention, **6:78**
- Irrevocable dedication clause, form, **6:35**
- Leased property, assessment, **8:4**
- Legislative controls, **6:6**
- Libraries, **6:14**
- Livestock, **6:62**
- Local government property
  - generally, **6:10**
  - property outside boundaries, **6:11**
- Lodges, **6:29**
- Mandamus, **6:78**
- Minimal value property, **6:50**
- Miscellaneous charitable purposes, **6:30**
- Mobile homes, **6:55**
- Money, **6:68**
- Motor vehicles
  - generally, **6:55**
  - incidental equipment, **6:55**
- Museums, **6:14**
- Net earnings inuring to private benefit, **6:33**
- Not for profit organizations, **6:32**

**EXEMPTIONS—Cont'd**

Nursery stock, **6:58**  
 Orphanages, **6:26**  
 Ownership of property, **6:36**  
 Parking lots, churches, **6:18**  
 Perennial plants, **6:57**  
 Plain meaning, **6:7**  
 Private educational institutions, **6:13**  
 Proposition 13 impact, **6:1**  
 Public educational institutions, **6:12**  
 Public Employees Retirement System property, **6:9**  
 Public property, **6:8**  
 Racehorses, **6:63**  
 Reasons, **6:5**  
 Redevelopment agency property, **6:10**  
 Refund action, **6:76**  
 Religious, **6:15, 6:23**  
 Remedies available to taxpayer, **6:77**  
 Renters' credit, **6:44**  
 Reusable ingredient containers, inventory, **6:48**  
 San Diego Supercomputer, **6:72**  
 Scientific purposes, **6:31**  
 Seed potato, **6:65**  
 Senate Bill 90 Legislation, **1:15**  
 Social clubs, **6:29**  
 Sources, **6:2, 6:21**  
 Space flight property, **6:74**  
 State property, **6:9**  
 Strict construction, **6:7**  
 Supplemental assessments, **12:9**  
 Surviving spouse of veteran, **6:46**  
 Tables, **6:4**  
 Theatrical schools and institutes, **6:38**  
 Timber, **6:60**  
 Trees, fruit- and nut-bearing, **6:59**  
 Tugboats, **6:53**  
 Turf grass, **6:57**  
 University bookstore, **6:12**  
 Unrelated business taxable income, **6:40**  
 Vessels  
   historic vessels, **6:66**  
   over 50 tons, **6:53**  
   value of § 400 or less, **6:54**  
 Veterans' exemption  
   generally, **1:10, 6:45**  
   blind veterans, **6:46**  
   claiming exemptions, **6:47**  
   disabled veterans, **6:46**  
   service-connected determination, **6:46**  
   surviving spouse, **6:46**  
 Veterans' organization property, **6:28**  
 Welfare  
   generally, **1:13, 6:21**

**EXEMPTIONS—Cont'd**

Welfare—Cont'd  
   charitable purposes, **6:25**  
   claiming exemption, **6:42**  
   community benefit test, **6:22**  
   dedication, irrevocable, **6:34**  
   educational radio programs, **6:27**  
   educational television, **6:27**  
   exclusive use of property, **6:36**  
   facilities leased for theatrical schools and institutes, **6:38**  
   facilities leased to government, **6:37**  
   facilities under construction, **6:39**  
   financial statements, **6:42**  
   fraternities, **6:29**  
   hospital purposes, **6:24**  
   housing for elderly, **6:26**  
   incidental noncharitable uses, **6:40**  
   income tax exempt organization, qualification, **6:41**  
   irrevocable dedication clause, form, **6:35**  
   lodges, **6:29**  
   miscellaneous charitable purposes, **6:30**  
   net earnings inuring to private benefit, **6:33**  
   not for profit organizations, **6:32**  
   orphanages, **6:26**  
   ownership of property, **6:36**  
   property leased from HUD, **6:26**  
   religious purposes, **6:23**  
   scientific purposes, **6:31**  
   social clubs, **6:29**  
   sources, **6:21**  
   veterans' organization property, **6:28**  
 Wine, **6:64**  
 Wrongfully granted, penalty assessment, **14:10**

**EXHAUSTION OF****ADMINISTRATIVE REMEDIES**

Applicability, **30:1**  
 Available remedy, **30:1**  
 Jurisdictional questions, **30:1**  
 Prepayment injunction, availability, **30:1**  
 Property classification cases, **30:1**  
 Proposition 13, **30:1**  
 Reduction in assessment, **27:2, 30:1**  
 Stipulation to valuation facts, **30:1**  
 Stipulations, nonvaluation issues, **30:1**  
 Tax exempt property, **6:75**  
 Trial de novo right, **30:1**

**EXHIBITIONS**

Exempt property, **6:66**

## INDEX

### EXPORTS

- Immunity from taxation, **5:13**
- Rice, **5:13**
- Stevedoring services, **5:13**

### FAIR MARKET VALUE

- Definition, **4:4, 17:1**
- Personal property, revaluation, **17:30**
- Purchase price, **17:5**

### FAMILY HOME

- Parent and child, property transfer exclusion, **35:13**

### FARM ANIMALS

- Business inventory exemption, **6:49**

### FARM EQUIPMENT

- Business inventory exemption, **6:49**

### FARM PROPERTY

- Valuation methods, **24:6**

### FARMERS

- Tax burden  
1879-1910, **1:9**

### FARMER'S HOME

#### ADMINISTRATION

- Foreclosures, property taxation, **5:3**

### FEDERAL INVESTMENT TAX CREDIT

- Used equipment, value, **22:2**

### FEDERAL PROPERTY

- Immunity from taxation, **5:2**
- Taxable real estate, **3:7**

### FENCING

- Service stations, classification, **22:9**

### FIFTH AMENDMENT

- Weighted voting provisions of Proposition 218, one-person one-vote requirements, **2:40**

### FINANCIAL INSTITUTIONS

- Business property statement, reporting requirements, **13:3**
- In lieu tax, **10:4**
- National, taxation immunity, **5:3**
- Property exemption, **6:51**
- Reporting leased property, **13:9**
- Safe deposit boxes, **3:4**
- Tangible personal property leased to exempt hospital, **6:36**

### FINANCING

- Assessors' Handbook, cash equivalent analysis, **32:7**

### FINES

- Failure to furnish assessor with requested information, **13:9**

### FIRE DEPARTMENTS

- Volunteer, welfare exemption, **6:30**

### FIRE PROTECTION SYSTEMS

- New construction, reassessment exclusion, **2:31**

### FISH

- Pets, householders' exemption, **6:43**
- Vessels. See index heading FISHING VESSELS

### FISHING VESSELS

- Special assessment ratio, **9:3, 9:6**
- Tax exemption, **6:53**
- Tax rate, **28:2**

### FIXTURES

- Assessors' Handbook, equipment index factors, **32:15**
- Automated teller machines (ATMs), **3:4**
- Bank safe deposit boxes, **3:4**
- Computers, **3:4**
- Constructive annexation doctrine, **3:4**
- Definition, **3:4**
- Electric power transmission lines, **3:4**
- Elements, **3:4**
- Equipment, Proposition 13, **22:3**
- Fixture factors, **3:5**
- Insurance company, taxability, **6:52**
- Manufactured homes, **23:6**
- New construction, reassessment, **2:30**
- Service stations, classifications, **22:9**
- Stationary vessel, **3:4**
- Supplemental assessment roll, **12:9**
- "Unit for use" test, **3:4**
- Wind machines to protect crops, **22:3**

### FLOATING HOMES

- Definition, **23:8**
- Homeowners and renters property tax assistance, **11:4**
- Real property classification, **23:8**

### FORECLOSURES

- Farmer's Home Administration property, taxability, **5:3**
- Redemption rights, termination, **2:22**
- Trustee's sale, **2:22**

### FOREIGN CORPORATIONS

- Assessments  
AB 80 Legislation, **1:14**  
inspection of business records, **1:14**

**FORMS**

- Assessment
  - application for change, **35:8**
  - informal assessment review, request for, **35:12**
- Assessment appeal withdrawal, **35:10**
- Assessments, injunction against providing information, **13:2**
- Change of ownership, **35:2 to 35:6**
- Complaints
  - exempt welfare organization, recovery of taxes, **6:77**
  - illegally collected taxes, recovery, **5:15**
  - refund of taxes, **30:6**
- Condemnation, base year value transfer, **35:23**
- Contaminated property, transfer of base value from qualified contaminated property to replacement property, **35:24**
- Disabled accessibility construction, claim for exclusion from assessment, **35:19, 35:20**
- Disaster relief, intercounty transfer of base-year value from principal residence damaged or destroyed in governor-declared disaster to replacement property, **35:22**
- Escape assessments, agreement to waive statute of limitations, **14:5**
- Grandparent/grandchild property transfer exclusion, **35:15**
- Hearing date confirmation notice, **35:11**
- Improvements, separate assessment statement, **8:9**
- List, property tax forms list, **App. D**
- Parent/child property transfer exclusion, **35:14**
- Petitions, writ of mandate to compel assessor to disclose market data, **15:4**
- Refund of taxes
  - claim, **30:5**
  - complaint, **30:6**
- Request for information, Section 441(d), **35:26**
- Seismic safety construction, exclusion from assessment, **35:21**
- Senior citizens, transferring base year value of home
- Stipulation agreement, **35:9**

**FRANCHISES**

- Cable television, taxable possessory interest, **3:8**

**FRATERNITIES**

- Welfare tax exemption
  - generally, **6:29**
  - incidental uses, **6:40**

**GAS**

- See index topics beginning with OIL

**GEOHERMAL POWER PLANTS**

- Income method, relevant gross income, **17:16**
- Valuation, open markets, **17:4, 17:16**

**GEOHERMAL PROPERTIES**

- Valuation rule, **21:6**

**GOLD**

- Taxability, **4:2**

**GOLF CARTS**

- Business inventory exemption, **6:49**

**GOLF COURSES**

- See index heading NONPROFIT GOLF COURSES

**GOODS IN TRANSIT**

- Immune from taxation, **6:56**
- Tax situs, **7:13**
- Temporary storage, tax avoidance, **7:14**

**GOVERNMENT CONTRACTORS**

- Government or military facilities, possessory interest value, **3:8**

**GRANDPARENT AND GRANDCHILD**

- Exclusion, form, **35:15**
- Real property transfer exclusion
  - claim form use, **2:24**
  - definition, grandchild, **2:24**
  - restrictions, **2:24**

**GRAPEVINES**

- Agricultural lands, base year value, **24:7**
- Tax exemption, **6:59**

**GUARDIANS**

- Refund actions, standing, **30:2**

**HAND TOOLS**

- Employee owned hand tools exemption, **6:73**

**HAZARDS**

- Comparable sales valuation, **17:24**
- Mines and quarries, special hazards allowance, **20:6**
- Open-space lands, hazardous waste, **25:13**

**HISTORICAL PROPERTY**

- Contract for preservation, **25:10**

## INDEX

### **HISTORICAL PROPERTY—Cont'd**

- Historical societies, welfare tax exemption, **6:40**
- Income capitalization method valuation, **25:21**
- Interest rates, **25:21**
- Valuation, **25:10, 25:21**

### **HOIST**

- Service stations, classification, **22:9**

### **HOLDING AGREEMENTS**

- Ownership changes, **2:27**

### **HOME PORT DOCTRINE**

- Port of convenience, distinguished, **7:9**
- Registered aircraft engaged in foreign commerce, **7:7**
- Ships, applicability, **7:9**

### **HOMEOWNERS AND RENTERS**

#### **PROPERTY TAX ASSISTANCE**

- Amount of assistance, **11:5**
- Eligibility, **11:4**
- Filing claims, **11:5**
- Household income factor, **11:4**
- Rented residence, **11:4**
- Residential dwelling, **11:4**
- Senior citizens
  - generally, **11:3**
  - renter assistance, **11:5**
- Students, **11:4**

### **HOMEOWNERS' EXEMPTION**

- Civil disturbances, **6:44**
- Claiming exemption, **6:44**
- Condominiums, **6:44**
- Cooperative housing project, **6:44**
- Duplex, **6:44**
- Dwellings, **6:44**
- Escape assessment, **6:44, 14:4**
- Leases, renewal option, **2:17**
- Manufactured homes, **23:6**
- Mobile homes, **6:44**
- Notice, ineligibility, **6:44**
- Possessory interests, **28:13**
- Renters' credit, **6:44**
- Veterans' exemption, compared, **6:44**

### **HORSES**

- Pets, householders' exemption, **6:43**
- Racehorses. See index heading  
RACEHORSES

### **HOSPITALS**

- Nonprofit
  - service corporations, **6:52**
  - welfare tax exemption, **6:32**

### **HOSPITALS—Cont'd**

- Welfare tax exemption
  - generally, **6:24**
  - auxiliary organizations, **6:40**
  - nonprofit, **6:32**

### **HOTELS AND MOTELS**

- Comparable sales method valuation, **23:5**
- Cost method valuation, **22:1, 23:5**
- Furniture, cost method appraisal, **22:1**
- Income method valuation, **23:5**

### **HOUSE CARS**

- Taxability, **6:55**

### **HOUSEHOLDERS' EXEMPTION**

- Commercial equipment, **6:43**
- Household furnishings, **6:43**
- Personal effects, **6:43**
- Pets, **6:43**
- Vehicles, **6:43**

### **HOUSING COOPERATIVES**

- Separate assessments, **8:11**
- Time share projects, **8:12**

### **IMMUNE PROPERTY**

- Generally, **5:1 to 5:15**
- Church camps, **5:1**
- Claiming immunity, **5:14**
- Exports, **5:13**
- Federal instrumentalities, **5:3**
- Federal property, **5:2**
- Goods in transit, **5:8**
- Indian reservations, **5:1, 5:5**
- National banks, **5:3**
- Personal property, federal government, **5:5**
- Property leased by federal agency, **5:3**
- Public lands, **5:4**
- Timber-yield tax, **5:5**
- United States obligations, **5:1**

### **IMPORTS**

- Free port exemption, **5:9**
- Michelin decision, **5:9**
  - prior judicial decisions, **5:11**
  - prior legislation, **5:12**
  - retrospective application, **5:10**
- Nondiscriminatory ad valorem property tax, **5:9**
- Original package doctrine, **5:9, 5:11**
- Tires, nondiscriminatory property tax, **5:9**

### **IMPROVEMENTS**

- Assessment
  - building improvements, **22:3**

**IMPROVEMENTS—Cont'd**

- Assessment—Cont'd
  - comity principles barring direct access to federal courts, **30:9**
- Comity principles barring direct access to federal courts, **30:9**
- Cost method valuation, **17:11**
- Definition, **3:3, 22:3**
- Land, distinguished, **3:2**
- Mobile homes, **3:3**
- Possessory interests, income capitalization method, **18:1**
- Proposition 13, exclusions, **2:31**
- Rebuilt after disaster, valuation, **11:2**
- Separate assessment statement form, **8:9**
- Special assessments, public improvements, **1:3**
- Tax liens, **28:7**
- Taxability, **3:6**
- Telephone and telegraph lines, **3:3**
- Water distribution systems, assessment, **28:10**

**IN LIEU TAXES**

- Generally, **10:1 to 10:10**
- Administration, **10:1**
- Banks, **10:4**
- Financial corporations, **10:4**
- Insurance companies, **10:4**
- Motor vehicle licensing fees, **10:3**
- Proposition 13 impact, **10:2**
- Racehorse tax, **10:5**
- Scope, **10:1**
- Timber tax, **10:10**

**IN TRANSIT EXEMPTION**

- Constitutionality, **6:56**
- Personal property, **6:56**

**INCIDENTAL USES**

- Welfare exemptions, **6:40**

**INCOME CAPITALIZATION METHOD**

- Possessory interests, **18:1**

**INCOME TAXES**

- Revenue producing, extent, **1:3**

**INCOME VALUATION METHOD**

- Allowable expenses, **17:17**
- Amenity income, **17:16**
- Applicability, **17:15**
- Capitalization methods
  - building residual, **17:20**
  - direct, **17:20**
  - land residual, **17:20**
  - property reversion, **17:20**

**INCOME VALUATION METHOD****—Cont'd**

- Deriving capitalization rate
  - gross multipliers, **17:19**
  - overall rate, **17:19**
  - yield rate, **17:19**
- Disallowed expenses, **17:18**
- Economic rent theory, **17:16**
- Relevant gross income, **17:16**
- Scope, **17:15**
- Vacancy rates, **17:16**
- Water rights, **20:9**

**INDIRECT COSTS**

- Cost method valuation, **17:11**

**INDUSTRIAL PROPERTY**

- Generally, **24:4**
- Proposition 13 impact, **24:5**
- Valuation, **24:4, 24:5**

**INFLATION**

- Proposition 13, **2:32**

**INJUNCTIONS**

- Exempt property assessments, **6:78**
- Information collection
  - generally, **13:1**
  - form, **13:2**
- Review of assessments, **30:9**

**INSURANCE COMPANIES**

- Fixtures, **6:52**
- In lieu tax, **10:4**
- Nonprofit hospital service corporations, **6:52**
- Personal property, **6:52**
- Principal office deduction, repeal, **10:4**
- Property tax exemption, **6:52**

**INTANGIBLES**

- Artwork, **4:4**
- Assessors' handbook, **4:4**
- Business records, **4:4**
- Cable television system, assets, **18:4**
- Car rental agencies, public airport, **18:4**
- Computer software, **4:4**
- Effect on value of taxable property, **4:4**
- Enhancement value, public utilities, **4:4**
- Examples, **4:4**
- Motion picture, cash value, **4:4**
- Multiple taxation, **1:7, 7:2**
- 1933 constitutional amendments, **1:12**
- Public airport landing rights, AB 2318, **18:4**
- Public utility property, **4:4**
- Sports stadium concessions, **4:4, 18:4**
- Tax exemption, **1:7, 6:68**

## INDEX

### **INTANGIBLES—Cont'd**

- Tax situs, **7:4**
- Taxable property, **4:4**
- Telecommunications system, **4:4**

### **INTEREST**

- Assessors' Handbook, cash equivalent analysis, **32:7**
- Impounded funds, **30:8**
- Property Taxpayers' Advocate, **30:8**
- Riots, economic hardship resulting from riots, **11:2**
- Tax refunds
  - computation, **30:8**
  - impounded funds, **30:8**
  - Property Taxpayers' Advocate, **30:8**
  - statutory recovery, **30:8**

### **INTERSPOUSAL EXCLUSION**

- Change in ownership, **2:23**
- Reassessments, **2:23**

### **INTERSPOUSAL TRANSFERS**

- Legal entities, **2:16**

### **INTERVENTION**

- Exempt property assessments, **6:78**

### **ISLAND CANOPY AND CURBING**

- Service stations, classification, **22:9**

### **JEWELRY**

- Temporary removal from State, tax-ability, **7:14**

### **JOINT TENANTS**

- Change in ownership of real property
  - example, **2:12**
  - legal entity, husband and wife's ownership interests, **2:12**
  - original transferor exception, **2:12**
  - parent-child exclusion, **2:24**
- Parent and child, real property transfer exclusion, **2:24**

### **JUDICIAL REVIEW OF ASSESSMENTS**

- Generally, **30:1 to 30:12**
- Attorneys' fees, **30:7**
- Certiorari, **30:9**
- Class actions, **30:9**
- Collateral estoppel, **30:10**
- Declaratory relief, **30:9**
- Disposition by court, **30:11**
- Exhaustion of administrative remedies
  - applicability, **30:1**
  - available remedy, **30:1**
  - jurisdictional questions, **30:1**
  - nature of error, **30:1**

### **JUDICIAL REVIEW OF**

#### **ASSESSMENTS—Cont'd**

- Exhaustion of administrative remedies—Cont'd
  - property classification cases, **30:1**
  - Proposition 13, **30:1**
  - reduction in assessment, **30:1**
  - scope, **30:1**
  - stipulation of nonvaluation issues, **30:1**
- Fact questions
  - substantial evidence test, **30:10**
  - trial de novo, **30:10**
  - valuation methods, application, **30:10**
  - weight of evidence test, **30:10**
- Federal court remedies, **30:9**
- Income streams, capitalization, **30:10**
- Injunction against collection of alleged illegal tax, **30:9**
- Jurisdictional questions, **30:1**
- Legal questions
  - independent review, **30:10**
  - valuation method, validity, **30:10**
- Mandamus, **30:9**
- Preparation, **26:1 et seq.**
- Prepayment review, **13:1**
- Preponderance of evidence standard
  - generally, **16:12**
  - state-assessed property tax refund actions, **30:10**
- Proposition 13, **30:1**
- Remand of proceedings
  - new evidence, **30:11**
  - propriety, **30:11**
- Remedies of assessor, **30:12**
- Scope of review, **30:10**
- Trial de novo, **30:10**
- Valuation methods, application, **30:10**
- Weight of evidence test, **30:10**

### **JUDICIAL REVIEW OF COLLECTION PROCEEDINGS**

- Generally, **31:1, 31:2**

### **JUNIOR COLLEGE**

- Embalming program, **6:13, 6:25**

### **LAND CONSERVATION ACT**

- Generally, **25:3 to 25:6**
- Cancellation of contract, **25:5**
- Contract requirements, **25:5**
- Establishing preserve, **25:4**
- Farmland security zone property, **25:3, 25:4**
- History, **25:1**
- Local rules on compatible uses, **25:5**
- Open space lands, generally, **25:3**

**LAND CONSERVATION ACT—Cont'd**

Pre-November 10, 1969 agreements,  
**25:6**

**LANDFILLS**

Local government, tax exemption, **6:11**  
Proposition 13, tax rate limitation, **2:39**

**LANDSCAPING**

Service stations, classification, **22:9**

**LEASED EQUIPMENT**

Discovery, **22:8**  
Federal government, taxation immunity,  
**22:2**  
Trade level, **22:4**  
Valuation, **22:8**

**LEASES**

Assessment of property, **8:4**  
Business transaction planning, **2:37**  
Educational purposes of property,  
exemption, **6:12**  
Equipment. See index heading LEASED  
EQUIPMENT  
Firm options to renew, **2:17**  
Homeowners' exemption, **2:17**  
Linen rentals, business inventory  
exemption, **6:48**  
Owner as proper assessee, **8:2**  
Ownership changes, **2:17**  
Possessory interests  
generally, **3:8**  
assignment clauses, **18:6**  
cancellation clauses, **18:6**  
restrictions on use, **18:7**  
standard of value, **18:1**  
Pre-existing long-term, sales transaction,  
**2:17**  
Real property ownership interests, **2:17**  
Record title, determination of taxpayer,  
**8:4**  
Refund actions, standing, **30:2**  
Rights of first refusal, **2:17**  
Sale and leaseback. See index heading  
SALE AND LEASEBACK  
Situs of property, **8:4**

**LEGAL ENTITIES**

Ownership interest transfers  
indirect control, **2:16**  
limited liability companies, **2:16**  
reassessment on partner's buy out,  
**2:16**  
same proportional interest, **2:16**  
termination of partnership, **2:16**  
ultimate control, **2:16**  
Real property transfers, **2:29, 2:37**

**LEGAL ENTITIES—Cont'd**

Reassessment, legislative proposals,  
**2:16**

**LEGAL TITLE**

Leased property, determination of  
taxpayer, **8:4**

**LEGISLATIVE PROPOSALS**

Legal entities, **2:16**  
Reassessment upon transfer of majority  
ownership interest, **2:16**

**LEVYING TAXES**

Generally, **28:1 et seq.**  
Adoption of budget, **28:2**  
Baled cotton, **28:2**  
Collecting taxes. See index heading COL-  
LECTING TAXES  
Effect, **28:3**  
Fishing vessels, **28:2**  
Oceanographic research vessels, **28:2**  
Tax liens  
generally, **28:3**  
priority of lien, **28:5**  
removal of lien, **28:6**  
time lien attaches, **28:4**  
Tax rate, **28:2**

**LIBRARIES**

Property tax exemption, **6:14**

**LICENSE FEES**

Property taxes, distinguished, **1:3**

**LIEN DATE VALUATION**

Exceptions  
apportionment method of taxation,  
**7:16**  
damaged property, **7:17**  
destroyed property, **7:17**  
Jurisdiction to tax, **7:15**  
Personal property, **7:15**  
Proposition 13 impact, **7:18**  
Real property, **7:15**

**LIFE ESTATES**

Reserved, **2:18**  
Value equivalence test, **2:18**

**LIMITATIONS PERIODS**

See index heading STATUTE OF LIMITATIONS

**LIMITED LIABILITY COMPANIES**

Change in ownership statement, filing,  
**2:29**  
Ownership interest transfers, legal enti-  
ties, **2:16**

## INDEX

### LIVESTOCK

- Business inventory exemption, **6:48**
- Grazing land valuation, **24:6**
- Stockyard, being held for sale, **5:8**
- Tax exemption, **6:62**
- Tax situs, **7:11**

### LOCAL GOVERNMENT PROPERTY EXEMPTION

- Leases, private parties, **6:10**
- Nonprofit entities, **6:10**
- Property outside boundaries, **6:11**

### LOCATION

- See index heading PLACE AND TIME OF TAXATION

### LODGES

- Welfare tax exemption, **6:29**

### LOW INCOME HOUSING

- Exempt property, value limitation, **6:26**
- Rental housing, welfare exemption, **6:26**

### MANAGED WETLANDS

- Open-space uses. See index heading LAND CONSERVATION ACT

### MANDAMUS

- Compelling disclosure of market data, **15:4**
- Exempt property assessments, **6:78**
- Review of assessments
  - assessors' remedy, **30:12**
  - Proposition 13 interpretations, **30:9**
  - scope of remedy, **30:9**
- Seizure of property, **29:9**

### MANDATORY AUDITS

- Assessors' Handbook, **13:11**
- Board of Equalization regulations, **13:11**
- Escape assessments, **13:11**
- Farming operation, **13:11**
- Statute of limitations, **13:11**

### MANUFACTURED OR MOBILE HOMES

- Base year value, **23:6**
- Damaged or destroyed, reappraisal, **2:33**
- Definition, **23:6**
- Depreciation, **23:6**
- Disaster relief, availability, **11:2**
- Fixture treatment, **23:6**
- Homeowners and renters property tax assistance, **11:3**
- Homeowners' exemption, **6:44, 23:6**
- Improvements, classification, **3:3**
- Licensing fees, **10:3**
- Motor vehicle qualification, **23:6**

### MANUFACTURED OR MOBILE

#### HOMES—Cont'd

- Ownership changes, **2:27**
- Parks. See index heading MOBILE HOME PARKS
- Property taxes, generally, **23:6**
- Real property assessment, requirements, **23:6**
- Renter's credit, **23:6**
- Replacement cost valuation, **23:6**
- Soldiers and Sailors Relief Act of 1940, **23:6**
- Tax exemption, **6:55**
- Veterans' exemption, **6:46**

### MARITIME TERMINAL FACILITIES

- Possessory interests, exclusivity, **3:8**

### MARKET VALUE

- Condemnation proceedings, **17:2**
- Definition, **17:2**
- General standard for assessments, **17:2**
- Presumption, **17:5**
- Price for property, **17:5**
- Value in use, distinguished, **17:4**

### MERGERS

- Real property transfers, ownership interests, **2:16**

### MILITARY HOUSING

- On-base, possessory interest, **3:8**

### MILITARY PERSONNEL

- Personal property
  - nonbusiness, tax situs, **7:4**
  - nonresident, **5:6**

### MINES AND QUARRIES

- Generally, **20:1 to 20:9**
- Assessment, **16:12**
- Assessors' Handbook, **20:1**
- By-products, value, **20:2**
- Capitalization rate, **20:6**
- Change in real property ownership, **2:21**
- Depletion allowance, **20:5**
- Equalization hearings, unitary mining or mineral property, **27:17**
- Equipment valuation, **20:7**
- Estimating reserves, **20:2**
- Gross income, **20:4**
- Hearings before hearing officers for unitary mining or mineral property, **27:16**
- Income method valuation, **20:1**
- Machinery valuation, **20:7**
- Mining property, assessment, **16:12**
- Net income, **20:5**

**MINES AND QUARRIES—Cont'd**

- Option prices, **20:1**
- Plant valuation, **20:7**
- Possessory interests, taxability
  - generally, **3:11**
  - extension as ownership change, **2:21**
- Proposition 13 impact, **20:1, 20:8**
- Rate of production, **20:3**
- Royalty payments, **20:1, 20:5**
- Special hazards allowance, **20:6**
- Stockpiled ore, **20:1**
- Unitary property, appealing assessment, **26:6**

**MINIMAL VALUE PROPERTY EXEMPTION**

- Generally, **6:50**

**MISDEMEANORS**

- Failure to furnish assessor with requested information, **13:9**
- Tax defaulted property, impairing value, **29:14**

**MOBILE HOME PARKS**

- Conversion to tenant ownership, **23:7**
- Real property ownership changes, **2:27**
- Separate assessment, **8:13**
- Valuation methods, **23:7**

**MOBILE HOMES**

- See index heading **MANUFACTURED OR MOBILE HOMES**

**MONASTERIES**

- Tax exemption, **6:17**

**MOTELS**

- See index heading **HOTELS AND MOTELS**

**MOTION PICTURE**

- Cash value, intangible rights, **4:4**

**MOTOR FUEL SUPPLIES**

- Business inventory exemption, **6:49**

**MOTOR VEHICLES**

- Golf carts, business inventory exemption, **6:49**
- Historic value, vehicles of, **10:3**
- House cars, **6:55**
- Licensing fees
  - market value of vehicle, **10:3**
  - vehicles of historic value, **10:3**
- Tax exemption, **6:55**

**MULTIFAMILY RESIDENCES**

- Comparable sales method valuation, **23:5**
- Cost method valuation, **23:5**

**MULTIFAMILY RESIDENCES —Cont'd**

- Income method valuation, **23:5**

**MULTIPLE TAXATION**

- Intangibles, **7:2**
- Prohibition, **7:2**
- Property without fixed situs, **7:2**

**MUSEUMS**

- Exemptions, auxiliary services, **6:14**
- Property tax exemption, **6:14**

**NATIVE AMERICANS**

- See index heading **AMERICAN INDIANS**

**NEWLY CONSTRUCTED PROPERTY**

- Appraisal date, **2:30**
- Completion date, **12:9**
- Escape assessments, base year value revisions, **14:2**
- Proposition 13
  - exclusions, **2:31**
  - forms for claiming exclusion, **2:31**
- Reassessment
  - generally, **2:30**
  - exclusions, **2:31**
- Relocated improvements, **2:30**
- Seismic retrofitting improvements, **2:31**
- Supplemental assessments, **12:9**
- Valuation date, **7:18**

**NONMANDATORY AUDITS**

- Propriety, **13:12**
- Veterans' exemption, **13:12**

**NONPROFIT GOLF COURSES**

- Generally, **25:2**
- Assessment, **25:2**
- Assessors' Handbook, **25:2**
- Proposition 13 valuation, **25:24**
- Special assessment treatment, **25:2**

**NON-PROFIT ORGANIZATIONS**

- Exemptions, welfare, **6:32**

**NUCLEAR FUSION DEVICE**

- Possessory interests, **3:8**

**NURSERY SCHOOLS**

- Welfare tax exemption, **6:25**

**NURSERY STOCK**

- Land classification, **3:2**
- Tax exemption, **6:58**

**OCEANOGRAPHIC RESEARCH VESSELS**

- Special assessment ratios, **9:3, 9:6**
- Tax rate, **28:2**

## INDEX

### OFFSITE IMPROVEMENTS

Cost method valuation, indirect costs, **17:11**

### OIL AND GAS INTERESTS

Possessory interests, value, **18:2**

### OIL AND GAS LEASES

Possessory interests, taxability, **3:11**  
Secured assessment roll, **12:6**  
Separate assessment of lessee's interest, **21:1**

### OIL AND GAS PROPERTIES

Generally, **21:1 to 21:6**  
Assessors' Handbook appraisal, **21:1**  
Costs, **21:3**  
Estimating reserves, **21:2**  
Geothermal properties, **21:6**  
Improvements separately valued, **21:1**  
Income method valuation  
generally, **21:1**  
deductible costs, **21:3**  
Landfill methane gas, **21:4**  
Proposition 13  
base year reserve values, **21:5**  
drilling costs as new construction, **21:5**  
enhanced recovery project, **21:5**  
royalty interest transfers, **21:5**  
working interest transfers, **21:5**  
Proved reserves, **21:2**  
Unitized fields appraised as whole, **21:1**

### OPEN MARKET VALUE

Comparable sales method, **17:4**  
Corporate headquarters, owner-occupied premises, **17:4**  
Relatively unusual property, **17:4**  
Specialized industrial facilities, **17:4**

### OPEN-SPACE EASEMENTS

Abandonment, **25:7**  
Charitable contribution, valuation, **25:23**  
Duration, **25:7**  
Nonprofit organizations, **25:7**  
Nonrenewal notice, **25:7**  
Open Space Easement Act of 1974, **25:7**  
Open space land requirement, **25:7**

### OPEN-SPACE LANDS

California Land Conservation Act. See index heading LAND CONSERVATION ACT  
Easements. See index heading OPEN-SPACE EASEMENTS  
Examples, **25:3**  
Restricted use valuation, **25:1**

### OPEN-SPACE LANDS—Cont'd

Valuation  
generally, **25:15 to 25:24**  
capitalization rate, **25:15**  
conservation easements, **25:13**  
development controls, **25:13**  
enforceable restriction, **17:1**  
environmental constraints, **25:13**  
expenses deducted in arriving at net income, **25:15**  
federal estate taxes, **25:23**  
general, **25:15**  
governmental permits, **25:13**  
hazardous waste land, **25:13**  
historical property, **25:21**  
hunting rights, **25:15**  
improvements, **25:17**  
income capitalization, determination, **25:15**  
nonincome producing land, **25:15**  
nonqualifying land, **25:20**  
orchards. See index heading ORCHARDS  
perennials, **25:16**  
Proposition 13 impact, **25:24**  
rate of capitalization, **25:15**  
sample appraisals, **25:18**  
scenic easements, **25:13**  
termination of land restrictions, **25:22**  
trail easements, **25:13**  
trees, fruit- and nut-bearing, **25:16**  
vineyards, **25:16**  
wildlife habitats, **25:19, 25:24**  
zoning, **25:13**  
Welfare tax exemption, **6:30**

### ORCHARDS

Appraisal, **24:6**  
Open space restricted land valuation  
generally, **25:16**  
appraisal sample, **25:18**

### ORNAMENTAL NURSERY PLANTS

Tax exemption, **6:58**

### ORPHANAGES

Welfare tax exemption, **6:26**

### OUTER SPACE

Satellites permanently located in outer space, exemptions from property tax, **7:1**

### OUTPATIENT CLINICS

Psychiatric services for emotionally disturbed children, welfare exemption, **6:24**

**OWNERS AND OWNERSHIP**

- Assessments
  - mistake in name of owner, **8:1**
  - party primarily liable, **8:2**
  - record owner, **8:2**
  - unknown owners, **8:2**
- Change. See index heading CHANGE OF OWNERSHIP
- Mistake in name of owner, **8:1**
- Party primarily liable, **8:2**
- Record owner, **8:2**
- Separate assessments, **8:9**
- Unknown owners, **8:2**

**PARENT AND CHILD**

- Property transfer exclusion
  - generally, **2:24**
  - alien's social security number, **2:24**
  - certification signatures, **2:24**
  - commentary, **35:13**
  - date of transfer, **2:24**
  - family home, **35:13**
  - form, **35:14**
  - joint tenancy conversion, **2:24**
  - partnerships, availability, **2:24**
  - protective claims, **2:24**
  - social security number, **2:24**
  - time limit, **2:24**
- Relationship, extent, **2:24**

**PARKING LOTS**

- Church, tax exemption, **6:18**

**PARKS**

- Mobile home parks. See index heading MOBILE HOME PARKS

**PARTNERSHIPS**

- Estate planning, **2:36**
- Ownership interest transfers
  - reassessment on partner's buy out, **2:16**
  - termination of partnership, **2:16**
  - transfer of minority interests to majority owner, distinguished, **2:16**
- Real property transfers, **2:16, 2:24**
- Termination of partnership, **2:16**

**PATENTS**

- Property, taxability, **5:4**

**PAVING**

- Service stations, classification, **22:9**

**PAWNBROKER**

- Goods pledged, assessment, **8:5**

**PAYMENT OF TAXES**

- Coins, **29:6**

**PAYMENT OF TAXES—Cont'd**

- Credit cards, **29:6**
- Electronic fund transfers, **29:6**
- Judicial review of assessments, **30:4**

**PAYROLL TAXES**

- Generally, **1:3**

**PENALTY ASSESSMENTS**

- Generally, **14:8 et seq.**
- Economic hardship resulting from riots, **11:2**
- Exemption incorrectly allowed, **14:10**
- Fraudulent conduct, **14:9**
- Interest, calculation, **14:13**
- Notice to assessee, **14:12**
- Protests, **14:12**
- Statute of limitations, **14:12**
- Tax rate, **14:12**
- Willful conduct, **14:9**

**PERCENT GOOD FACTORS**

- Assessors' Handbook
  - critique, **32:17**
  - explanation, **32:16**
  - handbook, **32:15**
- Equipment
  - biotech manufacturing, **22:6**
  - nonmanufacturing computers, **22:6**
  - semiconductor manufacturing equipment, **22:6**

**PERENNIAL PLANTS**

- Land classification, **3:2**
- Open space restricted land valuation, **25:16**
- Tax exemption, **6:57**

**PERSONAL PROPERTY**

- Generally, **4:1 to 4:4**
- Assessments
  - generally, **2:2**
  - against bailee, **8:5**
  - description of property, **12:18**
  - leased personal property, **7:5**
- Banks, **6:51**
- Business property statement, **13:3**
- Business records, title company, **4:4**
- Collecting taxes, seizure and sale, **29:9**
- Computer equipment, **3:4**
- Computer systems, **3:4**
- Defense contractor's facility, installing government equipment, **4:3**
- Discretionary tax, **4:1**
- Equipment, **22:3**
- Escape assessments, **14:1**
- Federal government, taxability, **5:5**
- Gold, **4:2**

## INDEX

### PERSONAL PROPERTY—Cont'd

- “Government” property, **5:5**
- In transit exemption, **6:56**
- Insurance company, taxability, **6:52**
- Intangibles. See index heading
- INTANGIBLES
- Leased personal property, **6:36, 7:5**
- Manufactured homes, **23:6**
- Maximum tax rate, **9:5**
- Military personnel, nonresident, **5:6**
- Money on hand, **4:2**
- Motor vehicles, **4:2**
- Owner as proper assessee, **8:2**
- Possessory interests, taxability, **4:3**
- Real property, distinguished, **3:1**
- Revaluation, **17:30**
- Scientific purpose, welfare exemption, **6:31**
- Securing payment of taxes, **12:6, 28:12**
- Special tax rates, **9:6**
- State property exemption, **6:9**
- Tangibles, generally, **4:2**
- Tax liens
  - generally, **28:11**
  - priority, **28:5**
  - securing personal property taxes by real property, **28:12**
- Tax situs, **7:4**
- Taxability, generally, **4:2**
- Trade level rule, **17:8**
- Trade level valuation, **17:8**
- Valuation
  - generally, **2:6**
  - automobiles, **7:8**
  - valuation date, **7:15**

### PERSONAL REPRESENTATIVES

- Reporting ownership changes, **2:29**

### PETS

- Householders' exemption, **6:43**

### PIPELINES

- Intercounty, **16:12**

### PLACE AND TIME OF TAXATION

- Generally, **7:1 to 7:18**
- Aircraft parts, **7:6**
- Certified air carriers and parts, **7:7**
- Coin-operated machines, **7:12**
- Containers, habitual presence, **7:16**
- Ferry, **7:9**
- General aircraft, **7:6**
- Goods in transit, interstate commerce, **7:13**
- Leased goods, **7:5**

### PLACE AND TIME OF TAXATION

#### —Cont'd

- Linen supplied to commercial establishments, **7:12**
  - Livestock, **7:11**
  - Multiple taxation, **7:2**
  - Personal property, **7:4**
  - Property in litigation, **7:12**
  - Property tax calendar, **App. E**
  - Racehorses, **7:11**
  - Railroad rolling stock, **7:8**
  - Real property, **7:3**
  - Ship, habitually moored, **7:9**
  - Temporary removal of property from State, **7:14**
  - Water rights, **7:3**
  - Work-in-process inventory, **7:12**
- ### POSSESSORY INTERESTS
- Generally, **18:1 to 18:9**
  - Aircraft landing strips, **3:8, 17:16**
  - Airports, possessory interests at publicly owned airports, **18:4, 18:8**
  - Amortization of improvements, **18:1**
  - Assessments separate from fee, **3:7**
  - Assessors' Handbook
    - commentary, **32:8**
    - value, **32:9**
  - Cable television interests, **3:8, 18:4, 18:8**
  - Car rental agencies, public airports, **3:8, 18:4**
  - City convention center, **3:8**
  - Contractors, government or military facilities, **3:8**
  - Contractors, government-owned personal property, **4:3**
  - Definition, **3:7, 3:8**
  - Durability, **3:8**
  - Estimating probable term of interest, **18:5**
  - Examples, **3:9**
  - Exclusivity, **3:8**
  - Exempt organizations, property leased from HUD, **6:26**
  - Franchise rights of cable television companies, **3:8**
  - Government contractors, **3:8**
  - Government-owned equipment, **4:3**
  - Homesteader prior to issuance of patent, **5:4**
  - Income capitalization method
    - improvements, **18:1**
    - rents, **18:1**
  - Income method valuation, **18:1**
  - Independence, **3:8**

**POSSESSORY INTERESTS—Cont'd**

Landing fees at government-owned airports, **18:4**

Landing strips for aircraft, **3:8, 17:16**

Leased public marina, **3:8**

Leasehold interests  
 amortization of improvements, **18:1**  
 rent deduction, **18:1**

Lease-leasebacks with public owners, **18:8**

Leases  
 assignment clauses, **18:6**  
 cancellation clauses, **18:6**  
 past renewals, **3:8**  
 public owners, lease-leasebacks with, **18:8**  
 restrictions on use, **18:7**

Legislation, post-DeLuz case, **18:2**

Lessees, federal property, **5:7**

Methods of valuation  
 Board of Equalization rules, **18:4**  
 cable television, **18:4**  
 direct methods, **18:4**  
 indirect methods, **18:4**

Military housing, on-base, **3:8**

Mineral rights, **2:21, 3:11**

Notice to taxpayer, **3:10**

Nuclear fusion device, **3:8**

Oil and gas interests, **18:2**

Oil and gas leases, **3:11**

Permits, past renewals, **3:8**

Personal property tax, exception, **4:3**

Pollution Control Financing Authority, **3:9**

Present valuation rule, **18:3**

Proposition 13 impact, **18:9**

Public berthing facilities, **3:8**

Renewal, **2:21**

Rent deduction, **18:1**

Residential quarters leased to government employees, **3:8**

Retirement, possessory interests in public employee retirement systems, **18:8**

Secured assessment roll  
 generally, **12:3**  
 declaration of default, exclusion, **29:14**

Special considerations in valuing certain possessory interests, **18:8**

Sports facility, **3:8**

Stadium concessionaire, **3:8**

Tax liens, **28:13**

Taxable exclusive use, **3:7**

Tax-exempt land, **3:7**

**POSSESSORY INTERESTS—Cont'd**

Term limits, **2:21**

Timber, **3:11**

Unsecured assessment roll, **12:4**

Valuation, generally, **3:7, 7:18, 18:2**

**POSTPONEMENT**

Property tax postponement, **11:6**

**PREFERRED VALUATION**

Applicability, **6:2**

**PRESUMPTIONS**

Assessor's correctness, **27:10**

Change in ownership, purchase price paid as fair market value, **17:5**

Joint tenancies, original transferors, **2:12**

Preponderance of evidence standard, **17:5**

Purchase price as fair market value, **17:7**

Real property, date of change in ownership, **2:28**

**PRIVATE PROPERTY**

Federal enclaves, **7:1**

**PROPERTY**

Definition, **3:1**

**PROPERTY TAX CALENDAR**

Generally, **App. E**

**PROPERTY TAX DEVELOPMENT**

Generally, **1:1 to 1:15**

Assessment ratios and tax rates, history, **9:1**

Constitution of 1879, effect, **1:8**

Developments  
 1940-1960, **1:13**  
 1961-1967, **1:14**

Documentary transfer tax, distinguished, **1:3**

Effect, **1:3**

Equal and uniform standard  
 generally, **1:5**  
 departure from standard, **1:6**

Excise tax, distinguished, **1:3**

Exemptions, 1915-1933, **1:11**

Full cash value, **1:12**

Goal, **1:5**

History, **1:5**

Impact, **1:4**

Introduction, **1:1**

License fees, distinguished, **1:3**

Lineage, **1:2**

1933 constitutional changes, **1:12**

Percentage collected, **1:3**

Proposals, 1915-1933, **1:11**

## INDEX

### PROPERTY TAX DEVELOPMENT

#### —Cont'd

- Proposition 218
  - impact, **1:4**
  - shift of power, **1:4**
- Real estate fees, distinguished, **1:3**
- Reforms, 1966-1978, **1:15**
- Regulatory fee, distinguished, **1:3**
- Valuation principles, **17:1 et seq.**

### PROPERTY TAX FORMS

See index heading FORMS

### PROPERTY TAX POSTPONEMENT

- Senior citizens
  - generally, **11:6**
  - effect of postponement, **11:10**
  - eligibility, **11:7**
  - filing claim, **11:9**
  - qualifying homes, **11:8**

### PROPERTY TAXPAYERS'

#### ADVOCATE

- Judicial review of assessments, interest, **30:8**
- State Board of Equalization, promotion of uniformity, **16:3**

### PROPERTY TAXPAYERS' BILL OF RIGHTS

- Assessor rulings, **16:5**
- Judicial review of assessments, interest, **30:8**
- Ownership change, **2:11**
- Property Taxpayers' Advocate, **16:3**

### PROPOSITION 4

- Tax rate limit, **2:39**

### PROPOSITION 8

- Annual reappraisal of property, **2:33**
- Declines in value, **2:33**
- Reassessment of property after disaster, **11:2**

### PROPOSITION 13

- Generally, **2:1 to 2:41**
- Acquisition value system, constitutionality
  - equal protection, **2:4**
  - home rule, effect, **2:4**
  - McFadden Initiative, distinguished, **2:4**
- obligation of contracts, impairment, **2:4**
- right to travel, impairment, **2:4**
- rollback of assessed values, **2:4**
- summary of Proposition, **2:4**
- title of Proposition, **2:4**

### PROPOSITION 13—Cont'd

- Agricultural lands, **24:7**
- Ambiguities, **2:5**
- Assessment roll, increase, **2:1**
- Assessments
  - acquisition value, **2:10**
  - full cash value, **2:10**
- Attacks on proposition 13, **2:4**
- Base year value transfers
  - damaged property, **11:2**
  - senior citizens, **11:11**
- Business transaction planning, **2:37**
- Cable television systems, **24:9**
- Change in ownership statement, **2:29**
- Commercial property valuation
  - completed construction, **24:3**
  - long term leasing of portion of facility, **24:3**
  - new construction, **24:3**
  - office buildings, reappraisal, **24:3**
- Competing reform proposal, **2:2**
- Constitutionality, **2:4**
- Contaminated property, repair or replacement, **2:31, 11:2**
- Cooperative housing corporation, **2:19**
- Criticisms, **2:2**
- Damaged property, **11:2**
- Declines in value of property, **2:33**
- Definition of tax, **2:41**
- Destroyed property, **11:2**
- Disabled resident dwelling improvements, **2:31**
- Effect, **1:4, 1:15**
- Employee benefits exclusion, **2:25**
- Equipment
  - generally, **22:3**
  - building improvements, **22:3**
  - fixtures, **22:3**
  - personal property appraisal sample, **22:9**
  - real property appraisal sample, **22:9**
- Escape assessments
  - generally, **14:2**
  - base year value revisions
    - new construction, **14:2**
    - statute of limitations, **14:2**
- Estate planning, **2:36**
- Estates for years, **2:18**
- Full cash value, definition, **2:3**
- Highest and best use doctrine, **17:6**
- Industrial property, **24:5**
- Inflation factor, **2:32**
- Legislative implementation
  - retrospective application, **2:7**
  - Senate Bill 154, **2:7**

**PROPOSITION 13—Cont'd**

- Legislative implementation—Cont'd
  - subsequent legislative implementation, **2:8**
- Levying taxes, **28:2**
- Local affected agencies, application of article, **2:3**
- Local government property, outside boundaries, **6:11**
- Newly constructed property
  - definition, **2:30**
  - exclusions, **2:31**
  - fixtures, **2:30**
  - forms for claiming exclusion, **2:31**
  - major rehabilitation, **2:30**
  - relocated improvements, **2:30**
  - substantial improvements, **2:30**
- 1975 rollback values, **2:34**
- 1978-1979 assessment roll
  - corrections, **2:9**
  - full cash value, **2:9**
- Notice to taxpayers, declines in value of property, **2:33**
- Ownership changes
  - generally, **2:27**
  - bankruptcy, **2:27**
  - base year value, **14:3**
  - D reorganizations, **2:16**
  - date of change, **2:14, 2:28**
  - developments with common areas, **2:19**
  - farm credit institutions, reorganizations, **2:16**
  - firm options to renew, **2:17**
  - foreclosures, **2:22**
  - interspousal exclusion, **2:23**
  - joint tenancies
    - generally, **2:12**
    - parent-child exclusion, **2:24**
  - leases, **2:17**
  - legal entities, **2:16**
  - life estates, **2:18**
  - long-term leases, **6:36**
  - mineral rights, **2:21**
  - mobile homes, **2:27**
  - parent-child exclusion, **2:24**
  - possessory interest, **2:21**
  - present interest requirement, **2:11**
  - probate proceeding, time to file statement when no proceeding, **2:29**
  - Property Taxpayers' Bill of Rights, **2:11**
  - recent court decisions, **2:11**
  - replacement of condemned property exclusion, **2:26**

**PROPOSITION 13—Cont'd**

- Ownership changes—Cont'd
  - reporting changes, **2:29**
  - revaluation, **17:30**
  - revocable and irrevocable trusts, **2:28**
  - rights of first refusal, **2:17**
  - sale and leasebacks, **2:17**
  - statement, **2:29**
  - step transaction doctrine, **2:11, 2:16, 7:11**
  - supplemental roll, **7:18**
  - tax sales, **2:22**
  - tenancies in common, **2:13**
  - time shares, **2:20**
  - transfer on death deed, **2:14**
  - trusts, **2:15**
  - valuation date, **7:18**
- Parent-child relationship, **2:24**
- Personal property
  - generally, **2:6**
  - lien date valuation, **11:2**
- Possessory interests
  - generally, **2:21**
  - valuation, **18:9**
- Problems, **2:5**
- Proposition 26, **2:41**
- Proposition 218
  - assessments, **2:40**
  - court decisions, **2:40**
  - definition of tax, **2:41**
  - fees and charges, **2:40**
- Protesting assessments, declines in value of property, **26:4**
- Purpose, **1:1**
- Real estate transaction planning
  - generally, **2:35**
  - step transactions, **2:16**
- Real property, valuation, **2:6**
- Reassessments, **2:11 et seq.**
- Replacement dwelling, definition, **2:3**
- Residential property
  - base year value, **23:10**
  - major rehabilitations, **23:10**
  - market value, **23:10**
- Restricted property valuation
  - nonprofit golf courses, **25:24**
  - open space land optional valuation, **25:24**
  - prime commercial range land, **25:24**
- Revaluation of real property
  - generally, **11:2**
  - construction in progress, **17:30**
  - highest and best use, **17:30**
  - new construction, **17:30**
  - nonsale changes in ownership, **17:30**

## INDEX

### **PROPOSITION 13—Cont'd**

- Revaluation of real property—Cont'd reappraisals triggered by sales, **17:30**
  - senior citizens, transfer base year value, **11:11**
- Revaluation of real property, disaster damaged or destroyed property, **11:2**
- Riots, economic hardship, **11:2**
- School districts, prior approval of tax rate increase, **2:39**
- Special assessments, **2:39**
- Step transactions, **2:16 et seq., 7:11**
- Supplemental assessment, oil and gas companies, **21:5**
- Tax levy power, **1:4**
- Tax rate limitation, **2:39, 9:5**
- Taxes permitted by Proposition, **2:38**
- Taxing power, limits
  - generally, **2:38**
  - regulatory fees, **2:38**
  - tax rate limit, **2:39**
- Text of article, **2:3**
- Timber tax, **10:10**
- Timber yield tax, **10:10**
- Value, standard, **17:2**

### **PROPOSITION 26**

- Definition of tax, **2:41**

### **PROPOSITION 50**

- Disaster relief
  - appraisal unit, **11:2**
  - replacement property, value, **11:2**
  - substantially damaged property, **11:2**

### **PROPOSITION 58**

- Real property transfer exclusion, parent and child, **2:24**

### **PROPOSITION 60**

- Replacement dwelling, disaster relief, **11:2**
- Transferring base year value of home
  - Board of Equalization letter, **11:11**
  - senior citizens, **11:11**

### **PROPOSITION 62**

- Validity, **2:38**

### **PROPOSITION 90**

- Generally, **11:11**
- Replacement dwelling, disaster relief, **11:2**
- Transferring base year value of home, dwelling located in different counties, **11:11**

### **PROPOSITION 110**

- Disabled persons, transfers by, **11:11**

### **PROPOSITION 160**

- Veterans' exemption, disabled and blind, **6:46**

### **PROPOSITION 167**

- Assessment roll, **2:1**
- Legal entities, **2:16**

### **PROPOSITION 171**

- Disaster damaged or destroyed property, base year values, **11:2**
- Legislative implementation, **11:2**

### **PROPOSITION 177**

- Disabled persons, building modification, **2:31**

### **PROPOSITION 193**

- Adoption date, **2:24**
- Claim form use, **2:24**
- Real property transfer exclusion, grandparent-grandchild, **2:24**
- Restrictions, **2:24**

### **PROPOSITION 218**

- Adoption, **2:40**
- Article XIII C, California Constitution, **2:40**
- Article XIII D, California Constitution, **2:40**
- Bonded indebtedness, **2:40**
- Definitions, **2:40, 2:41**
- Effect, **1:4**
- Preapproval of taxes by voters, **2:40**
- Proposition 13, court decisions, **2:40**
- Real estate fees, **1:3**
- Reduction of taxes by initiative, **2:40**
- Special Taxes and Bonds Accountability Act, **2:40**
- Tax levy power, **1:4**
- Tax rate limits, **2:39**
- Voters approval of assessments and tax increases, **2:40**
- Water delivery charges vs water connection fees, **2:40**
- Weighted voting provisions, one-person one-vote requirements of Fifth Amendment, **2:40**

### **PROTESTING ASSESSMENTS**

- Amendment of application for reduction, "duplicate" application, **26:10**
- Appeal
  - challenging an assessment appeals board member, **26:15**

**PROTESTING ASSESSMENTS****—Cont'd**

- Appeal—Cont'd
  - residential property, assessment appeals pamphlet, **26:6**
- Application for reduction
  - agents, **26:7**
  - amendment of application, **26:10**
  - Board of Equalization form, **26:6**
  - contents of application, **26:9**
  - county forms, **26:6**
  - discovery, **26:12**
  - exhausting administrative remedies, **26:6**
  - party affected, **26:7**
  - requesting findings, **26:13**
  - subpoenas, **26:12**
  - time filing requirements, **26:8**
  - transcripts, **26:13**
- Challenging an assessment appeals
  - board member, **26:15**
- Checklist of issues, **26:2**
- Directly to assessor, **26:1**
- Disqualification of assessment appeals
  - board member, **26:15**
- Equalization hearing. See index heading  
EQUALIZATION HEARING
- Fact finding
  - assessor's records, **26:3**
  - taxpayer's records, **26:3**
- Hearing, extensions, **27:3**
- Local equalization boards, **26:1**
- Negotiating with assessor
  - generally, **26:4**
  - stipulation procedure, **26:5**
- Residential property, assessment appeals pamphlet, **26:6**
- Special preparations checklist, **26:14**
- Unitary property, mining, **26:6**
- Waiver, **27:3**

**PUBLIC LANDS**

- Government contractors, possessory interest value, **3:8**
- Public Employees Retirement System property, **6:9**
- Taxation immunity, **5:4**

**PUBLIC PROPERTY EXEMPTION**

- Applicability, **6:8**
- Dedication, public use, **6:8**
- Public Employees Retirement System property, **6:9**
- Redevelopment agency property, **6:10**

**PUBLIC RECORDS ACT**

- Generally, **15:1**

**PUBLIC UTILITIES**

- Board of Equalization assessments, **16:12**
- Gross receipts tax, **1:3**
- Historical cost valuation, **17:12**
- Hookups
  - commercial property, costs, **24:1**
  - cost method valuation, indirect costs, **17:11**
  - industrial property, costs, **24:4**
  - residential property, Assessors' Handbook materials, **23:2**
- Intercounty pipelines, assessment, **16:12**
- Property, intangible value, **4:4**
- Property assessment
  - Proposition 218, **2:40**
  - valuation, **16:12**
- Unit taxation, **16:10**
- Unitary valuation
  - generally, **17:7**
  - enterprise income, **17:16**

**PUMPS**

- Service stations, classification, **22:9**

**QUALIFIED VETERANS' ORGANIZATIONS**

- Low income housing, **6:26**

**QUALIFYING HOMES**

- Tax relief and assistance, **11:8**

**QUARRIES**

- See index heading MINES AND QUARRIES

**QUIETING TITLE ACTIONS**

- Owner of property, **31:1**
- Purchaser of property, **31:2**

**RACEHORSES**

- Auditing racehorse owners, **10:5**
- Domicile of racehorse, **10:5**
- Eligible horses, **10:5**
- Exemption, **6:63**
- Home ranch tax situs, **7:11**
- Special annual license tax
  - generally, **7:11**
  - auditing racehorse owners, **10:5**
  - domicile of racehorse, **10:5**
  - eligible horses, **10:5**
  - home ranch tax situs, **7:11**

**RADIO**

- Educational programs, welfare exemption, **6:27**

**RAILROAD ROLLING STOCK**

- Apportioned tax, **7:8**

## INDEX

### RAILROADS

- Board of Equalization assessments, **16:12**
- Transportation properties, tax discrimination, **16:10**

### REAL PROPERTY

- Generally, **3:1 to 3:12**
- Acquisition value, **2:10**
- Assessments
  - acquisition value, **2:10**
  - decedents' property, **8:7**
  - description of property, **12:18**
  - party in possession, **8:3**
  - security for payment of taxes, **12:6**
- Bankruptcy, **2:27**
- Change in ownership
  - bankruptcy, **2:27**
  - correction of deeds, **2:27**
  - creditors or third parties, **2:27**
  - date of change, **2:14, 2:28**
  - definition, **2:11**
  - evaluating transactions, sources available, **2:11**
  - factors, **2:11**
  - interspousal exclusion, **2:23**
  - joint tenancies, **2:12**
  - legal entities, **2:16**
  - miscellaneous exclusions, **2:27**
  - parent-child exclusion, **2:24**
  - quick reference chart, **2:29**
  - replacement of condemned property exclusion, **2:26**
  - reporting changes, **2:29**
  - security transactions, **2:27**
  - step transactions, **2:16**
  - tenants in common, **2:13**
  - transfer on death (TOD) deed, **2:14**
  - trusts, **2:15**
- Computer equipment, **3:4**
- Correction of deeds, **2:27**
- Creditors or third parties, **2:27**
- Date palms, **3:2**
- Decedents' property, **2:14, 8:7**
- Definitions, **2:11, 3:1**
- Description of property, **12:18**
- Disaster relief, **11:2**
- Equipment, **22:3**
- Escape assessments, base year value, **14:2**
- Evaluating transactions, sources available, **2:11**
- Exempt from taxation, **3:6**
- Federal enclaves, **3:7**
- Floating homes, **23:8**
- Government ownership, extent, **1:3**

### REAL PROPERTY—Cont'd

- Improvements, distinguished, **3:2**
  - Interspousal exclusion, **2:23**
  - Joint tenancies, **2:12**
  - Legal entities, **2:16**
  - Manufactured homes, **23:6**
  - Miscellaneous exclusions
    - bankruptcy, **2:27**
    - transfers, **2:27**
  - Mobile homes, **23:6**
  - Newly constructed, **2:30**
  - 1975 rollback values, **2:34**
  - Nursery stock, **3:2**
  - Open space. See index heading OPEN-SPACE LANDS
  - Ownership changes, mobile home parks, **8:13**
  - Parent-child exclusion, **2:24**
  - Party in possession, **8:3**
  - Perennial plants, **3:2**
  - Personal property, distinguished, **3:1**
  - Priority of tax liens, **28:5**
  - Quick reference chart, **2:29**
  - Replacement of condemned property exclusion, **2:26**
  - Reporting changes, **2:29**
  - Security for payment of taxes, **12:6**
  - Security transactions, **2:27**
  - Step transactions, **2:16**
  - Tax liens
    - generally, **28:7**
    - priority, **28:5**
  - Tax rate limit, **2:38**
  - Tax situs, **7:3**
  - Tenants in common, **2:13**
  - Transfer between grandparent and grandchild, **2:3**
  - Trusts, **2:15**
  - Unit valued, **17:7**
  - Valuation
    - date, **7:15**
    - Proposition 13, **2:6**
  - Water rights, assessment, **3:12**
- ### REDEMPTION
- Absolute right, **29:18**
  - Amount required, **29:18**
  - Auction sale, consummation, **29:18**
  - Certificates of redemption, **29:19**
  - Conditional right, **29:18**
  - Effect of redemption, **29:23**
  - Erroneous redemption, **29:22**
  - Foreclosures, **2:22**
  - Law governing, **29:17**
  - Partial redemption, **29:20**

**REDEMPTION—Cont'd**

- Persons who may redeem, **29:17**
- Procedure, **29:19**
- Redemption in installments, **29:21**
- Tax sales, **2:22**
- Time to redeem, **29:18**

**REDEVELOPMENT PROJECTS**

- Redevelopment agency property, exemptions, **6:10**
- Tax increment bonds, **2:4**

**REDUCTION ASSESSMENT APPLICATIONS**

- Agents, **26:7**
- Amendment, **26:10**
- Arbitrary or capricious rejection, attorneys' fees, **30:7**
- Contents
  - Board of Equalization rules, **26:9**
  - refund claim, election, **26:9**
  - sufficiency, **26:9**
- County forms, **26:6**
- Discovery, **26:12**
- Exhausting administrative remedies, **26:6**
- Failure to hold timely equalization hearing, effect, **27:3**
- Filing, time limitations, **26:8**
- Intended as refund claim, **30:2**
- Person affected, **26:7**
- Requesting findings, **26:13**
- Subpoenas, **26:12**
- Transcripts, **26:13**

**REFUNDS**

- Availability, **30:2**
- Claim, form, **30:5**
- Complaint, form, **30:6**
- Delinquent taxpayer's installment redemption plan, **30:4**
- Documentary transfer tax, **36:12**
- Escape assessments paid in installments, **30:4**
- Federal government, subrogation, **30:2**
- Filing requirements, **30:2**
- Grounds asserted in claim, **30:2**
- Interest on tax refund, **30:8**
- Interest rates, **30:8**
- Intervention by city, **30:2**
- Mistake in payment of tax, **29:8**
- Notice by tax collector, **30:2**
- Payment, **30:2**
- Reduction application intended as refund claim, **26:9, 30:2**
- Regular assessment, **30:2**
- Service of process requirements, **30:2**

**REFUNDS—Cont'd**

- Standing, **30:2**
- State-assessed property
  - generally, **30:3**
  - judicial review, **30:10**
- Statute of limitations, **30:2**
- Timeliness of claim, **30:2**
- Void assessments, attorneys' fees, **30:7**

**RELIGIOUS ORGANIZATIONS**

- Welfare tax exemption
  - book publishing, **6:32**
  - incense manufacturing, **6:32**

**RELIGIOUS RETREATS**

- Welfare tax exemption, **6:40**

**RELIGIOUS TAX EXEMPTION**

- Assessors' handbook, **6:15**
- Churches operating schools, **6:15**
- Claiming exemption, **6:15**
- Religious worship, meaning, **6:17**

**RENTS**

- Possessory interests, income capitalization method, **18:1**

**REORGANIZATIONS**

- Proposition 13, business transaction planning, **2:37**

**REPLACEMENT PROPERTY**

- Age, claim of person at least 55 years of age for transfer of base-year value, **35:16**
- Contaminated property, transfer of base value from qualified contaminated property to replacement property, **35:24**
- Disabled persons, claim for transfer of base-year value, **35:18**
- Disaster relief, **11:2, 35:22**
- Notice of rescission of claim to transfer base year values to replacement dwelling, **35:17**

**RESIDENTIAL PROPERTY**

- Generally, **23:1 to 23:10**
- Additions, **23:10**
- Alterations, **23:10**
- Assessors' Handbook, **23:2**
- Classifications, **23:2**
- Condominiums. See index heading CONDOMINIUMS
- Disaster relief, intercounty transfer of base-year value from principal residence damaged or destroyed in governor-declared disaster to replacement property, **35:22**

## INDEX

### **RESIDENTIAL PROPERTY—Cont'd**

- Floating homes. See index heading  
FLOATING HOMES
- Manufactured or mobile homes. See  
index heading MANUFACTURED OR  
MOBILE HOMES
- Motels, **23:5**
- Multifamily residences, **23:5**
- Newly constructed, valuation, **23:10**
- Proposition 13, impact of, **23:10**
- Single family. See index heading SINGLE  
FAMILY RESIDENCES
- Subdivision lots, **23:3**
- Timeshares. See index heading  
TIMESHARES
- Vacant land, **23:3**

### **RESTRICTED PROPERTY**

- Affordable housing restrictions, **25:14**
- Cable television, rate restrictions, **25:13**
- Conservation easement, **25:13**
- Development controls, **25:13**
- Enforceable restrictions
  - generally, **25:13**
  - statutory definition, **17:1**
- Environmental constraints, **25:13**
- Governmental permits, **25:13**
- Hazardous waste land, **25:13**
- Historical property, **25:10**
- Land Conservation Act
  - generally, **25:3**
  - agricultural preserves, **25:4**
  - contract requirements, **25:5**
  - pre-November 10, 1969 agreements,  
**25:6**
- Nonprofit golf courses, **25:2**
- Nonrenewal notice, special valuation  
rules, **25:22**
- Open space easements, **25:7**
- Open space lands, valuation, **25:24**
- Owner-occupied affordable housing  
restrictions, **25:14**
- Pre-1975 scenic easements, **25:8**
- Preferential assessment treatment, **25:13**
- Private restrictions, effect on valuation,  
**17:6**
- Proposition 13 impact
  - nonprofit golf courses, **25:24**
  - open space land optional valuation,  
**25:24**
  - prime commercial range land, **25:24**
- Qualifying restrictions
  - binding agreements, **25:13**
  - rebuttable presumptions, **25:13**

### **RESTRICTED PROPERTY—Cont'd**

- Recording requirement for owner-oc-  
cupied affordable housing restric-  
tions, **25:14**
- Scenic easements, **25:13**
- Solar use easements, **25:11**
- Trail easements, **25:13**
- Urban Agricultural Incentive Zone prop-  
erty, **25:12**
- Wildlife habitat contracts, **25:9**
- Zoning, **25:13**

### **RESTROOMS**

- Service stations, classification, **22:9**

### **RETIREMENT HOMES**

- Welfare tax exemption, **6:26**

### **RETIREMENT SYSTEMS**

- Possessory interests in public employee  
retirement systems, **18:8**

### **REVENUE & TAXATION CODE SECTION 170**

- Claim for reassessment, **11:2**

### **RICE**

- Dockside facilities, storage, **5:13**

### **RIGHT OF FIRST REFUSAL**

- Leases, **2:17**

### **RIGHT TO INSPECT**

- Assessment roll, notice requirements,  
**12:11**

### **ROSTER OF STATE BOARD OF EQUALIZATION AND COUNTY ASSESSORS**

- Name and contact information, **App. A**

### **ROYALTIES**

- Mines and quarries, **20:1**

### **SAFETY DEPOSIT BOXES**

- Fixtures, **3:4**

### **SALE AND LEASEBACK**

- Business transaction planning, **2:37**
- Pre-existing long-term leases, **2:17**
- Real property ownership changes, **2:17**
- Reassessment avoidance, **2:17**

### **SALES TAXES**

- Proposition 163, **2:1**
- Revenue producing, extent, **1:3**
- Riley-Stewart Act, **1:12**

### **SALTPONDS**

- Open-space uses. See index heading  
LAND CONSERVATION ACT

**SATELLITES**

Outer space, exemptions from property tax for satellites permanently located in outer space, **7:1**

**SCENIC EASEMENTS**

Charitable contribution, valuation, **25:23**  
Pre-1975, **25:8**

**SCENIC HIGHWAY CORRIDORS**

Open-space uses. See index heading  
LAND CONSERVATION ACT

**SCHOOL ASSESSMENTS**

Commercial property, costs, **24:1**  
Cost method valuation, indirect costs, **17:11**  
Industrial property, costs, **24:4**

**SCHOOL DISTRICTS**

Flat fee parcel tax, **2:39**  
State property exemption, **6:9**  
Tax rate limit, **2:39**

**SCHOOLS**

Assessments. See index heading SCHOOL ASSESSMENTS  
Building project, taxability, **6:13**  
Church property, **6:25**  
Colleges. See index heading COLLEGES AND UNIVERSITIES  
Constitutionality of taxes, **1:1**  
Districts. See index heading SCHOOL DISTRICTS  
Nursery schools, welfare tax exemption, **6:25**  
Private educational institution, nonexemption, **6:13**  
Property leases, exemptions, **6:9**  
Welfare tax exemption  
generally, **6:37**  
church property, **6:25**

**SECURED ASSESSMENT ROLL**

Delinquency date, **12:3**  
Oil and gas leases, **12:6**  
Sections comprising roll, **12:3**

**SECURED TAX ROLL COLLECTION**

1984 legislative revision, **29:13, 29:15**  
Declaration of default, **29:14**  
Delinquent list, **29:15**  
Due and delinquent dates  
generally, **29:3**  
sale of property, **29:27**  
Impending defaults, notice, **29:14**  
Power and intent to sell notice, **29:16**  
Redemption of property, **29:23**  
Sale of property, notice, **29:25**

**SECURED TAX ROLL COLLECTION****—Cont'd**

Tax defaulted property  
excluded property interests, **29:14**  
misdemeanor to impair value, **29:14**  
procedure, **29:14**

**SECURITY TRANSACTIONS**

Ownership changes, **2:27**

**SEED POTATO EXEMPTION**

Generally, **6:65**

**SEISMIC SAFETY CONSTRUCTION**

Exclusion from assessment, **2:31, 35:21**

**SEISMIC SAFETY IMPROVEMENTS**

Change in ownership, **2:31**

**SEIZURE OF PROPERTY**

Declaration that taxes not collectable, **29:9**  
Hearing prior to sale, **29:9**  
Mandamus action, **29:9**  
Redemption of property, **29:9**  
Timeliness, **29:9**  
Writ of prohibition, **29:9**

**SELF-CONSTRUCTED EQUIPMENT**

Trade level, **22:4**  
Valuation, **22:2**

**SENIOR CITIZENS**

Co-owners of property, **11:11**  
Homeowners and renters property tax assistance  
generally, **11:3**  
amount of assistance, **11:5**  
eligibility, **11:4**  
renter assistance, **11:5**  
Property tax postponement  
generally, **11:6**  
effect of postponement, **11:10**  
eligibility, **11:7**  
filing claim, **11:9**  
qualifying homes, **11:8**  
Renter assistance, **11:5**  
Transferring base year value of home  
co-owner of property, **11:11**  
counties with implementing ordinances, **11:11**  
eligibility, **11:11**  
filing claim, **11:11**  
form, **35:16**  
qualifying replacement dwellings, **11:11**

**SEPARATE ASSESSMENTS**

Community apartments, **8:11**

## INDEX

### SEPARATE ASSESSMENTS—Cont'd

- Condominium units, **8:10**
- Improvements, **8:9**
- Limitations, **8:9**
- Planned unit developments, **8:10**

### SERVICE STATIONS

- Equipment, **22:9**

### SEWER SYSTEMS

- Proposition 218 effect, **2:40**
- Service charges, **1:3**

### SHIPS

- See index headings **VESSELS**

### SHOPPING CENTERS

- Appraisals
  - different components of shopping center, **24:2**
  - methods, **24:2**
- National Institute of Real Estate Brokers Publication, **24:2**
- Urban Land Institute Publication, **24:2**

### SIGNS

- Service stations, classification, **22:9**

### SINGLE FAMILY RESIDENCES

- Appraisal sample, **23:4**
- Board of Equalization Appraisal Handbook, **23:2**
- Comparable sales method valuation, **23:4**
- Cost method valuation, **23:4**
- Multiple regression reappraisal, **17:29**
- Special valuation restriction, **17:6**
- Subdivided land valuation, **23:3**
- Vacant land valuation, **23:3**

### SMELTER REFINER

- Generally, **5:8**

### SOCIAL CLUBS

- Welfare tax exemption, **6:29**

### SOFT COSTS

- Cost method valuation, **17:11**

### SOFT DRINK CONTAINERS

- Business inventory exemption, **6:48**
- Returnable, tax assessment, **7:10**
- Time of taxation, **7:10**

### SOLAR ENERGY SYSTEM

- Generally, **2:31**

### SOLAR USE EASEMENTS

- Restricted property, **25:11**

### SPACE FLIGHT PROPERTY

- Exemptions, **6:74**

### SPECIAL ASSESSMENT RATIOS

- Aircraft exclusion, **9:3**
- Documented vessels, **9:3**
- Sportfishing vessel, **9:3**
- Vessels used to seed and harvest oysters, **9:3**

### SPECIAL ASSESSMENTS

- Failure to receive notice, effect, **12:13**
- Municipal improvements, **2:39**
- Nonprofit golf course, **25:2**
- Open space easements, **25:7**
- Property tax
  - Propositions 13 and 218, **1:4**
- Proposition 13, **1:3**
- Ratios. See index heading **SPECIAL ASSESSMENT RATIOS**
- Roll. See index heading **SPECIAL ASSESSMENT ROLL**
- Scenic easements, **25:8**
- Special benefit assessments, **1:3**
- Tax rate limit, **2:39**
- Uniformity, **1:3**

### SPECIAL TAXES AND BONDS ACCOUNTABILITY ACT

- Proposition 218, **2:40**

### SPECIAL USE PROPERTY

- Assessment, **17:11**
- Definition, **17:11**

### STANDING

- Refund actions, **30:2**

### STATE PROPERTY EXEMPTION

- Public educational institutions, leases, **6:9**
- Scope, **6:9**

### STATE REVENUES

- Major sources, **1:3**

### STATE UNIVERSITIES EXEMPTION

- Generally, **6:9**

### STATEMENT OF CHANGE IN CONTROL AND OWNERSHIP OF LEGAL ENTITIES

- Form, **35:6**

### STATUTE OF LIMITATIONS

- Assessment appeals, **26:8**
- Assessor's audits, **13:11**
- Escape assessments, **12:7, 14:5**
- Penalty assessments, **14:12**
- Refund errors, **30:2**

**STATUTE OF LIMITATIONS—Cont'd**

- Supplemental assessments, **12:9**
- Unrecorded change in ownership, **14:5**

**STEP TRANSACTIONS**

- Business purpose, **2:16**
- Family limited partnerships, **2:16**
- Ownership changes, reassessments, **2:16**
- Parent-child transfers, generally, **2:24**
- Pre-existing long-term leases, sales transaction, **2:17**
- Reassessment under Proposition 13, interdependence test, **2:16**

**STEVEDORING**

- Business tax, **5:9**
- Payroll tax, **5:9**
- Services, taxation, **5:13**

**STIPULATION AGREEMENT**

- Form, **35:9**

**STORAGE**

- Imported goods, taxability, **5:8**
- Rice, dockside facilities, **5:13**
- Temporary, tax avoidance, **7:14**

**STRUCTURES**

- Service stations, classifications, **22:9**

**SUBMERGED LANDS**

- Open-space uses. See index heading  
LAND CONSERVATION ACT

**SUBPOENAS**

- Application for reduction of assessment proceedings, **26:12**

**SUMMARY JUDGMENTS**

- Collecting unsecured roll taxes, **29:11**

**SUMMER CAMPS**

- Welfare tax exemption, **6:40**

**SUPPLEMENTAL ASSESSMENT ROLL**

- Application for reduction, timeliness, **26:8**
- Builder's exemption, **12:9**
- Discovery will, **12:9**
- Enrollment, time limits, **12:9**
- Property ownership changes, **12:9**
- Purpose, **12:9**
- Tax exemptions, eligibility, **12:9**
- Trade fixture exemption, **12:9**

**SUPPLEMENTAL ASSESSMENTS**

- Application for reduction, timeliness, **26:8**
- Declines in value of property, **2:33**
- Homeowners' exemption, **6:44**

**SUPPLEMENTAL ASSESSMENTS—Cont'd**

- Limitations period, **12:9**
- New construction, **12:9**
- Newly constructed property, **2:30**
- Notice to taxpayer generally, **12:11**
- mailing to assessee's address, **12:12**
- Property ownership changes, **12:9**
- Roll. See index heading SUPPLEMENTAL ASSESSMENT ROLL

**TANKS**

- Service stations, classification, **22:9**

**TAX ASSISTANCE**

- Gross household income limits, **11:4**

**TAX BILLS**

- Consolidated bills, **27:5**
- Homeowners' exemption eligibility, **29:5**
- Information requirements, **29:5**
- Mailing, **29:5**
- Notice to taxpayer, **29:5**

**TAX CERTIFICATES**

- Sale, **29:30**

**TAX COLLECTORS**

- Assessor information, **15:6**

**TAX LIENS**

- Condominiums, **28:9**
- Effect, **28:3**
- Improvements, **28:7**
- Judgment procedure, certificate of lien, **29:12**
- Land developments, **28:9**
- Leased land, **28:8**
- Lien date, **7:15, 28:4**
- Notice
  - certificate of lien, **29:12**
  - improvements, **28:7**
- Personal property generally, **28:11**
- real property transferred, bona fide purchaser, **28:11**
- securing taxes by real property, **28:12**
- Possessory interests, **28:13**
- Priority of lien
  - different taxing agencies, **28:5**
  - preexisting nontax liens, **28:5**
  - same taxing agency, **28:5**
- Real property, **28:7**
- Removal of lien, **28:6**
- Time lien attaches, **28:4**
- Time share estates, **28:9**

## INDEX

### **TAX LIENS—Cont'd**

Water distribution systems, **28:10**

### **TAX RATES**

Maximum rates  
local agencies exceptions, **9:4**  
Proposition 13, **2:39, 9:5**  
Property Tax Relief Act of 1972, **9:4**  
Special rates, **9:6**

### **TAX REFUNDS**

Interest rate, **27:14**  
Tax-exempt property, **6:76**  
Timber tax, overpayment, **10:9**

### **TAX SALES**

Approval, **29:24**  
Contesting validity  
purchaser's action to determine  
adverse claims, **31:2**  
quieting title action, **31:1, 31:2**  
remedies prior to sale of property,  
**31:1**  
Deed to purchaser, **29:26**  
Notice, **29:25**  
Offering price, **29:26**  
Owner of property, good faith improve-  
ment of property, **31:1**  
Public auctions, **29:26**  
Public use, objections, **29:24**  
Purchase price, **29:26**  
Purchasers, **2:22**  
Redemption, **2:22, 29:26**  
Remedies after sale, **29:28**  
Rights of parties after sale, **29:28**  
Sealed bids, **29:26**  
Surplus proceeds, **29:26**  
Tax deed, **29:27**  
Void tax deed, **31:1, 31:2**

### **TAX SITUS**

See index heading PLACE AND TIME OF TAX-  
ATION

### **TAXATION IMMUNITY**

Equipment leased to federal govern-  
ment, **22:2**

### **TAX-DEFAULTED PROPERTY**

Declaration, **29:14**  
Excluded property interests, **29:14**  
Notice, **29:14**  
Sale of property, **29:27**  
Time of default, **29:14**  
Time of sale, **29:26**

### **TAXI METERS**

Registered vehicles, taxability, **6:55**

### **TAXPAYER NOTICE**

Tax bills, **29:5**

### **TAXPAYER'S RECORDS**

Protests of assessment, examination,  
**26:3**

### **TAXPAYERS' REVOLT**

Attempts to limit taxing powers by ini-  
tiative, **2:38**  
Background, **2:1**  
Factors, **2:1**  
Statewide election results, **2:1**

### **TELEVISION**

Cable. See index heading CABLE TELEVI-  
SION  
Educational programs, welfare exemp-  
tion, **6:27**

### **TENANTS IN COMMON**

Ownership changes  
"5 and 10" exclusion, **2:13**  
general rule, **2:13**  
interspousal exclusion, **2:13**  
no change in proportional interest,  
**2:13**  
parent-child exclusion, **2:13**

### **THEATRICAL EVENTS**

Charitable tax exemption, **6:25**

### **THRIFT SHOPS**

Church, regular operation, **6:16**  
Hospital, welfare exemption, **6:40**

### **TIMBER**

Background of tax, **10:6**  
Business inventory exemption, **6:49**  
Fire damage, adjustment to harvest  
values, **10:7**  
Forest Taxation Reform Act of 1976,  
**10:6**  
Non-Indian purchasers, **5:5, 10:7**  
Possessory interests, taxability, **3:11**  
Tax exemption, **6:60**  
Timber Advisory Committee, harvest  
values, **10:7**  
Tribal property, **10:7**  
Yield tax  
generally, **19:1**  
administration, **10:8**  
advantages, **10:6**  
Board of Equalization, **16:14**  
collection, multiple remedies, **10:8**  
deficiency determinations, **10:8**  
imposition, **10:7**  
Proposition 13 impact, **10:10**  
refunds, **10:9**

**TIMBERLAND**

- Generally, **19:1 to 19:5**
- Administration of tax, **19:1**
- Conversion to other uses, **19:4**
- Forest Taxation Reform Act of 1976, **10:6**
- Highest and best use doctrine, **19:3**
- Native Americans, **10:7**
- Preserve zoning
  - acreage requirement, **19:3**
  - compatible uses, **19:3**
  - conversion to other uses, **19:4**
  - highest and best use doctrine, **19:3**
  - immediate rezoning, **19:4**
  - qualifying timberland, **19:3**
  - removal from timberland zoning status, **19:4**
  - Williamson Act contract, **19:3**
- Proposition 13 impact, **19:5**
- Standing timber, valuation, **19:2**
- Tribal property, **10:7**
- Valuation, generally, **19:1 to 19:5**
- Yield tax
  - generally, **19:1**
  - administration, **10:8**
  - advantages, **10:6**
  - annual adjustment, **10:7**
  - collection, multiple remedies, **10:8**
  - immediate harvest value, **10:7**
  - imposition, **10:7**
  - Proposition 13 impact, **10:10**
  - refunds, **10:9**
  - Zoning as timberland reserve, **10:6**

**TIME OF TAXATION**

- See index heading PLACE AND TIME OF TAXATION

**TIMESHARES**

- Estates, valuation, **23:9**
- Ownership transfers, **2:20**
- Tax liens, **28:9**
- Uses, valuation, **23:9**

**TIRES**

- Imports, warehouse storage, **5:8**

**TITLE COMPANIES**

- Business records, taxability, **4:4**

**TOBACCO**

- Tobacco Tax and Health Protection Act of 1988, **2:38**

**TOLL ROADS**

- Assessment, **7:3**

**TOOLS**

- Employee owned hand tools exemption, **6:73**

**TRAILER COACHES**

- Tax exemption, **6:55**

**TRANSFER ON DEATH (TOD) DEED**

- Proposition 13, ownership changes, **2:14**

**TRANSITIONAL LAND**

- Highest and best use doctrine, **17:6**
- Restrictive use valuation, **17:6**

**TREES**

- Disaster relief for damages, **11:1**
- Fruit- and nut-bearing
  - open space restricted land, **25:16**
  - tax exemption, **6:59**
- Timber. See index heading TIMBER

**TRIPLE NET LEASES**

- Generally, **17:17**

**TRUSTS AND TRUSTEES**

- Assessments, tax liability, **8:6**
- Beneficiaries, **2:15**
- Change in owner, **2:15**
- Creation, **2:15**
- Irrevocable, **2:15**
- Termination, **2:15**

**TUGBOATS**

- Tax exemption, **6:53**

**TURF GRASS EXEMPTION**

- Generally, **6:57**

**UNIVERSITIES**

- See index heading COLLEGES AND UNIVERSITIES

**UNRELATED TRADE OR BUSINESS**

- Definition, **6:40**

**UNSECURED ASSESSMENT ROLL**

- Definition, **12:4**
- Delinquency date, **12:3**
- Sections comprising roll, **12:4**

**UNSECURED TAX ROLL COLLECTION**

- Certificate of lien, **29:12**
- Due and delinquent dates, **29:4**
- Seizure and sale, **29:9**
- Suit for taxes, **29:10**
- Summary judgment procedure, **29:11**

**URBAN AGRICULTURAL INCENTIVE ZONE PROPERTY**

- Restricted property, **25:12**

## INDEX

### USAGE REPORTS

Generally, **2:29**

### USE TAXES

Revenue producing, extent, **1:3**

Riley-Stewart Act, **1:12**

### VALUE OR VALUATION

Generally, **17:1 to 17:30**

Administrative sources, **17:3**

Agricultural lands, **24:6, 24:7**

Annual reappraisal of property, **2:33**

Arms' length transactions, burden of proof, **17:5**

Assessment appeal proceedings, **27:11**

Assessors' Handbook, **17:3**

Base year value

application for reduction, timeliness, **26:8**

disaster relief, intercounty transfer of base-year value from principal residence damaged or destroyed in governor-declared disaster to replacement property, **35:22**

Basic valuation methods, **17:10**

Burden of proof, **17:5**

Cable television system, **4:4, 18:4, 24:8, 24:9**

Cash equivalent, **17:5**

Cash equivalent analysis

Assessors' Handbook, **32:7**

commentary on Assessors' Handbook, **32:6**

Commercial property, **24:1 to 24:3**

Comparable sales method. See index heading COMPARABLE SALES VALUATION, **17:21**

Computer equipment, **4:4, 22:6**

Condemnation proceedings, **17:4, 17:6**

Constitutional definitions, **17:1**

Contaminated property, transfer of base value from qualified contaminated property to replacement property, **35:24**

Cost method valuation

generally, **17:11**

depreciation, **17:13**

"percent good" tables, **17:14**

types of costs, **17:12**

Cyclical reappraisal, **17:27**

Declines in value, **2:33**

Defined by courts, **17:2**

Definition, **17:5**

Equipment. See index heading EQUIPMENT

Equipment index and percent good factors

Assessors' Handbook, **32:15**

### VALUE OR VALUATION—Cont'd

Equipment index and percent good factors—Cont'd

commentary on Assessors' Handbook, **32:14**

Equipment percent good factors

biotech manufacturing, **22:6**

commentary on Assessors' Handbook, **32:16**

computer equipment, **22:6**

critique of percent good tables, **32:17**

Fair market value. See index heading

FAIR MARKET VALUE

Full value, **17:1**

General Appraisal Manual, **17:3**

Geothermal power plants, **17:4, 17:16**

Geothermal properties, **21:6**

Highest and best use doctrine, **17:6**

Historical property, **25:10, 25:21**

Improvement bonds, **17:24**

Income method valuation

generally, **17:15**

allowable expenses, **17:17**

capitalization rate, **17:19**

disallowed expenses, **17:18**

relevant gross income, **17:16**

using capitalization methods, **17:20**

Income method valuation, allowable expenses, **17:17**

Industrial property, **24:4, 24:5**

Intangibles

assessors' handbook, **4:4**

effect on value of taxable property, **4:4**

Legislative sources, **17:3**

Manufactured homes, **23:6**

Market value, **17:2**

Mass appraisal techniques, **17:27**

Mines and quarries. See index heading

MINES AND QUARRIES

Multiple regression reappraisal, **17:29**

Oil and gas properties. See index heading OIL AND GAS PROPERTIES

Open market, **17:4**

Open space land. See index heading

OPEN SPACE LAND

Possessory interests

generally, **3:7**

Assessors' Handbook, **32:9**

cable television, **18:4**

commentary on Assessors' Handbook, **32:8**

special considerations in valuing

certain possessory interests, **18:8**

Possessory interests. See index heading

POSSESSORY INTERESTS

**VALUE OR VALUATION—Cont'd**

- Presumption, purchase price paid as fair market value, **17:5**
- Private restrictions, **17:6**
- Property rights appraised, **17:9**
- Proposition 13, decline, **2:33**
- Public utilities, property assessment, **16:12**
- Replacement property, transfer of base value from qualified contaminated property to, **35:24**
- Residential property. See index heading  
RESIDENTIAL PROPERTY
- Restricted property. See index heading  
RESTRICTED PROPERTY
- Restrictions on use of property, **17:6**
- Revisions, **2:33, 17:1**
- Sales ratio studies, **17:28**
- Sports stadium concessions, **18:4**
- Stage of production, **17:8**
- Statutory definitions, **17:1**
- Timberland. See index heading  
TIMBERLAND
- Unit valued, **17:7**
- Water rights, **20:9**

**VENDING MACHINES**

- Public school property, exemption, **6:9**

**VESSELS**

- Documented, special assessment ratio, **9:3**
- Fishing. See index heading FISHING VESSELS
- Floating homes, homeowners and renters property tax assistance, **11:4**
- Habitually moored, assessment, **7:9**
- Home port doctrine, **7:9**
- Property tax immunity, **5:3**
- Research. See index heading  
OCEANOGRAPHIC RESEARCH VESSELS
- Special assessment ratios, sportfishing vessel, **9:3**
- Stationary fixture classification, **3:4**
- Tax exemption
  - historic aircraft and vessels, **6:66**
  - vessels over 50 tons, **6:53**
  - vessels worth \$ 400 or less, **6:54**
- Valuation of equipment, **22:11**

**VETERANS' EXEMPTION**

- Applicability, **6:45**
- Blind veterans, **6:46**
- Claiming exemption, **6:47**
- Decline, **6:6**
- Disabled veterans, **6:46**

**VETERANS' EXEMPTION—Cont'd**

- Homeowners' exemption, compared, **6:44**
- Late-filed claims, **6:47**
- Nonmandatory audits, **13:12**
- Proposition 160, **6:46**
- Residency requirement, **6:45**
- Service-connected determination, Veterans' Administration, **6:46**
- Surviving spouse, availability, **6:46**
- Value of property, determining, **6:45**

**VINEYARDS**

- Appraisal, **24:6**
- Open space restricted land valuation, **25:16**

**VOCATIONAL SCHOOLS**

- Welfare tax exemption, **6:25**

**WALLS**

- Service stations, classification, **22:9**

**WAREHOUSEMEN**

- Assessment against property owners, **8:5**

**WATER CONNECTION FEES**

- Proposition 218, **2:40**

**WATER DISTRIBUTION SYSTEMS**

- Improvements, assessment, **28:10**

**WATER DISTRICTS**

- Water rights, taxability, **6:11**

**WATER RIGHTS**

- Assessment, **3:12**
- Tax situs, **7:3**
- Valuation methods, **20:9**

**WELFARE TAX EXEMPTION**

- Alumni associations, **6:40**
- Chambers of commerce, **6:40**
- Charitable purposes, **6:25**
- Church bingo game, **6:40**
- Civic leagues, **6:40**
- Civil Air Patrol, **6:30**
- Claiming exemption, **6:42**
- Clubs, incidental uses, **6:40**
- Community benefit test, **6:22**
- Disabled veterans, **6:46**
- Employee associations, **6:40**
- Facilities leased for theatrical schools and institutes, **6:38**
- Facilities leased to government, **6:37**
- Facilities under construction, **6:39**
- Financial statements, **6:42**
- Fraternities, **6:29**
- Handicapped persons, housing, **6:26**

**WELFARE TAX EXEMPTION**

—Cont'd

- Historical societies, **6:40**
- Hospital purposes, **6:24**
- Hospitals
  - generally, **6:24, 6:32**
  - auxiliaries, **6:40**
  - nonprofit, **6:32**
- Housing facilities for employees, **6:40**
- Housing for disabled, **6:26**
- Housing for elderly, **6:26**
- Incidental noncharitable uses, **6:40**
- Income limits for housing, elderly and disabled, **6:26**
- Income tax exempt organization, qualification, **6:41**
- Irrevocable dedication
  - generally, **6:34**
  - form of clause, **6:35**
- Land used for religious retreat, **6:36**
- Libraries, **6:25**
- Lodges, **6:29**
- Low-income rental housing, **6:26**
- Museums
  - generally, **6:25**
  - historical societies, **6:40**
- Natural environments, preservation, **6:30**
- Net earnings inuring for private benefit, **6:33**
- Nonprofit hospitals
  - generally, **6:32**
  - operating expenses exceed limit, **6:32**
- Nonprofit organizations, **6:32**
- Open-space lands, **6:30**
- Orphanages, **6:26**
- Ownership of property, **6:36**
- Permissive nature, **6:21**
- Possessory interests of charitable organization employees, **6:40**
- Private educational institutions, **6:13**
- Radio educational programs, **6:27**
- Religious organization
  - book publishing, **6:32**
  - incense manufacturing, **6:32**
- Religious purposes, **6:23**
- Residency requirements, disabled veterans, **6:46**
- Scientific purposes, **6:31**
- Social clubs, **6:29, 6:40**
- Sources, **6:21**
- Television educational programs, **6:27**
- Thrift shops, **6:40**
- Unrecorded interest in property, **6:36**

**WELFARE TAX EXEMPTION**

—Cont'd

- Unrelated business taxable income
    - generally, **6:40**
    - necessary information, **6:42**
  - Unrelated trade or business, definition, **6:40**
  - Use of property, **6:36**
  - Veterans' organization property, **6:28, 6:40**
  - Volunteer fire departments, **6:30**
  - YMCA health-fitness centers, **6:40**
  - Zoological societies, **6:30**
- WILDLIFE HABITAT**
- Open-space uses. See index heading LAND CONSERVATION ACT
  - Scope, **25:9**
  - Valuation of land
    - generally, **25:9**
    - comparable sales method, **25:19**
  - Wildlife habitat areas, distinguished from wildlife habitat contracts, **25:9**

**WILLIAMSON ACT**

See index heading LAND CONSERVATION ACT

**WIND MACHINES**

- Appraisal, declination in value, **22:3**
- Fixtures, **3:4**

**WORDS AND PHRASES**

- Available for display to the public, **6:66**
- Business inventories, **6:48**
- Change in ownership, **2:11**
- Charity, **6:25**
- Child, **2:24**
- Construction, facilities under, **6:39**
- Duplicate application for reduction of assessment, **26:10**
- Enforceable restrictions, **17:1**
- Excise tax, **1:3**
- Fair market value, **17:1**
- Federal enclaves, **3:7**
- Full cash value, **2:3, 2:9**
- Full value, **17:5**
- Fundraising activities, **6:40**
- Grandchild, **2:24**
- Majority ownership interest, **2:16**
- Managed wetland area, **25:3**
- Manufactured homes, **23:6**
- Mobile homes, **23:6**
- Newly constructed, **2:30**
- Notice of Proposed Escape Assessment, **14:5**
- Occasional use, **6:40**

**WORDS AND PHRASES—Cont'd**

Possessory interest, **3:7, 3:8**  
 Property, **3:1**  
 Property tax, **1:3**  
 Property Taxpayers' Advocate, **16:3**  
 Proved reserves, **21:5**  
 Recreational use, **25:3**  
 Religion, **6:17**  
 Replacement dwelling, **2:3**  
 Restrictions, **17:6**  
 Restrictions, enforceable, **17:1**  
 Saltpond, **25:3**  
 Scenic highway corridor, **25:3**  
 Special assessment, **2:39**  
 Special district, **2:39**  
 Special tax, **2:39**  
 Special use property, **17:11**  
 Submerged area, **25:3**

**WORDS AND PHRASES—Cont'd**

Transfer, **2:24**  
 Under construction, **6:39**  
 Unrelated trade or business, **6:40**  
 Value in exchange, **17:4**  
 Value in use, **17:4**  
 Wildlife habitat area, **25:3**

**YARD LIGHTING**

Service stations, classification, **22:9**

**YMCA**

Enrollment charge, welfare tax exemption, **6:32**  
 Exempt property, charitable purpose, **6:25**  
 Welfare tax exemption, dormitories, **6:40**

**ZOOLOGICAL SOCIETIES**

Welfare tax exemption, **6:30**