

Table of Contents

Volume 1

PART I. BACKGROUND

CHAPTER 1. DEVELOPMENT OF THE PROPERTY TAX

- § 1:1 Introduction
- § 1:2 Lineage of property tax
- § 1:3 Other taxes, special assessments and license fees
- § 1:4 Impact of property tax—Propositions 13 and 218
- § 1:5 Development of California property tax—The beginning
- § 1:6 Drift away from standard
- § 1:7 1870 overhaul and its aftermath
- § 1:8 1879 Constitution
- § 1:9 Resumption of cycle, 1879–1910
- § 1:10 1911 Act and its aftermath
- § 1:11 New proposals and exemptions, 1915–1933
- § 1:12 1933 Constitutional changes and their aftermath
- § 1:13 Developments in period 1940–1960
- § 1:14 Developments in period 1961–1967
- § 1:15 Legislative and Constitutional innovation, 1966–1978

CHAPTER 2. PROPOSITION 13

- § 2:1 Background of taxpayers' revolt
- § 2:2 Competing “reform” proposal
- § 2:3 Text of Article XIII A
- § 2:4 Proposition 13 acquisition value system constitutional
- § 2:5 Chaos of Proposition 13
- § 2:6 New system in a nutshell
- § 2:7 1978 legislative implementation
- § 2:8 Later legislative implementation
- § 2:9 —1978–1979 assessment roll corrections
- § 2:10 Acquisition value
- § 2:11 Change in ownership—Overview
- § 2:12 —Joint tenancies
- § 2:13 —Tenancies in common
- § 2:14 —Transfer on death deed
- § 2:15 —Trusts
- § 2:16 —Legal entities
- § 2:17 —Leases and sale leasebacks
- § 2:18 —Life estates and estates for years
- § 2:19 —Cooperative housing, community apartments, condominiums and other developments with common areas
- § 2:20 Change in ownership—Timeshares

- § 2:21 Change in ownership—Possessory interests and mineral rights
- § 2:22 —Foreclosures and tax sales
- § 2:23 —Interspousal and domestic partner exclusion
- § 2:24 —Parent-child and grandparent-grandchild exclusions
- § 2:25 —Employee benefits exclusion
- § 2:26 —Replacement of condemned property exclusion
- § 2:27 —Miscellaneous exclusions
- § 2:28 —Date of change in ownership
- § 2:29 —Reporting changes in ownership
- § 2:30 New construction
- § 2:31 —Exclusions
- § 2:32 The inflation factor
- § 2:33 Declines in value
- § 2:34 Rollback to 1975 values
- § 2:35 Planning under proposition 13—Generally
- § 2:36 —Estate planning
- § 2:37 —Business transaction planning
- § 2:38 Limits on taxing power—Generally
- § 2:39 —Tax rate limit
- § 2:40 Proposition 218—special taxes, assessments, fees and charges
- § 2:41 Proposition 26—Taxes defined for purposes of Propositions 13 and 218

PART II. WHO AND WHAT IS TAXED

CHAPTER 3. TAXABLE PROPERTY—REAL PROPERTY

- § 3:1 Definitions
- § 3:2 Land
- § 3:3 Improvements
- § 3:4 Fixtures
- § 3:5 —Fixture factors
- § 3:6 Location on tax-exempt land
- § 3:7 Possessory interests
- § 3:8 —Exclusivity, independence and durability
- § 3:9 —List of possessory interests and specific properties
- § 3:10 Notice to taxpayer
- § 3:11 Mineral rights, oil and gas interests, and timber
- § 3:12 Water rights

CHAPTER 4. TAXABLE PROPERTY—PERSONAL PROPERTY

- § 4:1 Generally
- § 4:2 Tangibles
- § 4:3 Possessory interests
- § 4:4 Intangibles

CHAPTER 5. IMMUNE PROPERTY

- § 5:1 Generally
- § 5:2 Federal property
- § 5:3 Property owned by federal instrumentalities
- § 5:4 Public lands
- § 5:5 Personal property
- § 5:6 Personal property of nonresident military personnel
- § 5:7 Possessory interests
- § 5:8 Goods in transit
- § 5:9 Imports—The Michelin decision
- § 5:10 Retrospective application of Michelin
- § 5:11 Pre-Michelin law
- § 5:12 Pre-Michelin legislation
- § 5:13 Exports
- § 5:14 Claiming immunity
- § 5:15 Form of complaint to recover taxes illegally collected

CHAPTER 6. EXEMPT PROPERTY

- § 6:1 Proposition 13 impact
- § 6:2 Introduction—Sources
- § 6:3 —Constitutional revision
- § 6:4 —Tables of exemptions
- § 6:5 —Reasons for exemptions
- § 6:6 —Growth of exemptions
- § 6:7 —Construction of exemptions
- § 6:8 Public property
- § 6:9 —State property
- § 6:10 —Local government property
- § 6:11 —Local government property outside its boundaries
- § 6:12 Educational institutions—Public schools, colleges and universities
- § 6:13 —Private educational institutions
- § 6:14 Libraries and museums
- § 6:15 Church and religious exemptions
- § 6:16 —Scope of exemption
- § 6:17 —Meaning of “religious worship”
- § 6:18 —Church parking lots
- § 6:19 Cemetery exemption—Generally
- § 6:20 —Not held for profit
- § 6:21 Welfare exemption—Sources
- § 6:22 —Community benefit test
- § 6:23 —Religious purpose
- § 6:24 —Hospital purpose
- § 6:25 —Charitable purpose—Education
- § 6:26 —Housing
- § 6:27 —Educational TV and radio
- § 6:28 —Veterans’ organization property
- § 6:29 —Fraternal, lodge or social club purposes
- § 6:30 —Miscellaneous charitable purposes
- § 6:31 —Scientific purpose

- § 6:32 —Not for profit
- § 6:33 —No net earnings inure for private benefit
- § 6:34 —Irrevocable dedication
- § 6:35 — —Form of irrevocable dedication clause
- § 6:36 —Ownership and use of property
- § 6:37 —Facilities leased to government
- § 6:38 —Facilities leased for theatrical schools and institutes
- § 6:39 —Facilities under construction
- § 6:40 —Incidental uses
- § 6:41 —Qualification as income tax exempt organization
- § 6:42 —Claiming exemption
- § 6:43 Householders' exemption
- § 6:44 Homeowners' exemption
- § 6:45 Veterans' exemption
- § 6:46 —Disabled and blind veterans
- § 6:47 —Claiming exemptions
- § 6:48 Business inventory exemption
- § 6:49 —Business inventory questions and answers
- § 6:50 Minimal value property exemption
- § 6:51 Bank and financial corporation property
- § 6:52 Insurance company property
- § 6:53 Vessels—Over 50 tons
- § 6:54 —Worth \$400 or less
- § 6:55 Motor vehicles and mobilehomes
- § 6:56 In transit exemption
- § 6:57 Agricultural exemptions—Growing crops
- § 6:58 —Nursery stock
- § 6:59 —Fruit and nut-bearing trees and vines
- § 6:60 —Timber
- § 6:61 —Claiming exemptions
- § 6:62 —Livestock exemption
- § 6:63 —Racehorse exemption
- § 6:64 —Wine and brandy exemption
- § 6:65 —Seed potato exemption
- § 6:66 Miscellaneous exemptions—Exhibitions, art works and historic aircraft and vessels
- § 6:67 —Aircraft undergoing repair or service and government aircraft
- § 6:68 —Money and intangibles
- § 6:69 —Cargo containers
- § 6:70 —Blind vending stand operators' stock in trade
- § 6:71 —Human blood and body parts
- § 6:72 —San Diego supercomputer equipment
- § 6:73 —Employee-owned hand tools
- § 6:74 —Space Flight Property
- § 6:75 Judicial remedies—Exhaustion of administrative remedies
- § 6:76 —Refund action
- § 6:77 —Form of complaint
- § 6:78 —Other remedies

CHAPTER 7. PLACE AND TIME OF TAXATION

- § 7:1 General provisions

TABLE OF CONTENTS

- § 7:2 Multiple taxation
- § 7:3 Real property
- § 7:4 Personal property—Generally
- § 7:5 Leased goods
- § 7:6 General aircraft
- § 7:7 Certificated air carriers and aircraft parts
- § 7:8 Railroad rolling stock
- § 7:9 Ships and boats
- § 7:10 Containers
- § 7:11 Livestock
- § 7:12 Miscellaneous personal property
- § 7:13 Goods in transit
- § 7:14 Temporary removal
- § 7:15 General lien date
- § 7:16 Exceptions—Apportionment
- § 7:17 —Damaged or destroyed property
- § 7:18 Proposition 13 and supplemental roll impact

CHAPTER 8. WHO IS TAXED

- § 8:1 Generally
- § 8:2 Owner
- § 8:3 Person in possession
- § 8:4 Leased property
- § 8:5 Warehousemen and other bailees
- § 8:6 Trustees and agents
- § 8:7 Property of decedents
- § 8:8 Property in litigation
- § 8:9 Separate assessment
- § 8:10 Condominiums and planned unit developments
- § 8:11 Community apartments and cooperatives
- § 8:12 Timeshare projects
- § 8:13 Mobile home parks

CHAPTER 9. ASSESSMENT RATIOS AND TAX RATES

- § 9:1 Ratio—Background
- § 9:2 Mandatory ratio
- § 9:3 —Special assessment ratios—Documented vessels
- § 9:4 Tax rates—Background
- § 9:5 —Proposition 13 maximum rate
- § 9:6 —Special tax rates

CHAPTER 10. IN LIEU TAXES

- § 10:1 General
- § 10:2 Proposition 13 impact
- § 10:3 Motor vehicle licensing fees
- § 10:4 Bank, financial corporations and insurance companies in lieu tax
- § 10:5 Racehorse tax

- § 10:6 Timber tax—Background
- § 10:7 —Imposition of tax
- § 10:8 —Administration and collection
- § 10:9 —Refunds
- § 10:10 —Proposition 13 impact

CHAPTER 11. PROPERTY TAX RELIEF AND ASSISTANCE

- § 11:1 Disaster relief—Before Proposition 13
- § 11:2 —After Proposition 13
- § 11:3 Homeowners and renters property tax assistance
- § 11:4 —Eligibility
- § 11:5 —Amount of assistance
- § 11:6 Property tax postponement
- § 11:7 —Eligibility
- § 11:8 — —Qualifying homes
- § 11:9 —Filing the claim
- § 11:10 —Effect of postponement
- § 11:11 Transfer of base year value—Senior citizens, disabled persons and contaminated property

PART III. ASSESSMENT PROCEDURES

CHAPTER 12. REGULAR AND SUPPLEMENTAL ROLLS—PREPARATION, CORRECTION AND NOTIFYING TAXPAYER

- § 12:1 Regular roll—Generally
- § 12:2 —Arrangement of roll
- § 12:3 —Secured roll
- § 12:4 Unsecured roll
- § 12:5 Board roll
- § 12:6 Security of property
- § 12:7 Entry of escape assessments
- § 12:8 Delivery and extension of the roll
- § 12:9 Supplemental roll
- § 12:10 Roll as evidence
- § 12:11 Informing taxpayer of assessment
- § 12:12 —Manner of notification
- § 12:13 —Effect of notice and taxpayer remedy for failure to receive notice
- § 12:14 Correcting roll—Generally
- § 12:15 —Changes directed by county board of equalization
- § 12:16 —Correction by assessors of errors
- § 12:17 —Cancellation of erroneous taxes and collection of corrected taxes
- § 12:18 Description of property

CHAPTER 13. COLLECTION OF INFORMATION BY ASSESSOR AND TAXPAYER'S DUTY TO PROVIDE IT; BUSINESS PROPERTY STATEMENT AND ASSESSORS' AUDITS

- § 13:1 Generally
- § 13:2 Form for injunction against providing information
- § 13:3 Business property statement—Who must file
- § 13:4 —Form, contents and instructions
- § 13:5 —Taxpayer annotations
- § 13:6 —Execution and filing
- § 13:7 —Penalties for inaccuracy and failure to file
- § 13:8 —Confidentiality
- § 13:9 Other sources of information—Business and other taxpayer records
- § 13:10 —Questionnaires and reports re sales; State Board sample appraisals
- § 13:11 —Mandatory audits
- § 13:12 —Nonmandatory audits

CHAPTER 14. ESCAPE AND PENALTY ASSESSMENTS

- § 14:1 Escape assessments—Generally
- § 14:2 —Property totally escaping assessment
- § 14:3 —Property undervalued in original assessment
- § 14:4 —Incorrect allowance of exemptions
- § 14:5 —Procedural requirements
- § 14:6 —Appealing escape assessments and paying taxes
- § 14:7 —State Board of Equalization escape assessments
- § 14:8 Penalty and arbitrary assessments—Generally
- § 14:9 —Willful or fraudulent conduct
- § 14:10 —Wrongful grant of exemption
- § 14:11 —Arbitrary assessments
- § 14:12 —Procedural requirements
- § 14:13 Computation of interest and penalty

CHAPTER 15. INSPECTION OF ASSESSOR'S RECORDS AND TAXPAYER'S RIGHT TO INFORMATION

- § 15:1 The public's right to inspect assessor's records
- § 15:2 Taxpayer's right to inspect assessor's records
- § 15:3 Exchange of information
- § 15:4 Form of petition for writ of mandate to compel assessor to disclose market data
- § 15:5 Limits on disclosure by assessor
- § 15:6 Inspection by other government agencies

CHAPTER 16. ROLE OF STATE BOARD OF EQUALIZATION

- § 16:1 Generally
- § 16:2 Organization
- § 16:3 Rules governing assessors' practices and local boards of equalization—Generally
- § 16:4 Valuation rules
- § 16:5 Instructions to assessors, staff opinions, forms, handbooks
- § 16:6 Local equalization rules
- § 16:7 Assessment practices and special topic surveys
- § 16:8 Rules of practice before board
- § 16:9 Legal entity ownership program
- § 16:10 Determining assessment ratios
- § 16:11 Property taxpayers' advocate
- § 16:12 Assessment of public utilities and other special property
- § 16:13 Appellate and review functions
- § 16:14 Timber tax duty
- § 16:15 Appraiser training and certification

PART IV. VALUATION METHODS AND TECHNIQUES

CHAPTER 17. GENERAL VALUATION PRINCIPLES

- § 17:1 Constitutional and statutory definitions
- § 17:2 Value as defined by the courts
- § 17:3 Legislative and administrative sources
- § 17:4 Open market
- § 17:5 The price—Cash or equivalent
- § 17:6 Highest and best use
- § 17:7 Unit to be valued
- § 17:8 Stage of production or trade level
- § 17:9 Property rights to be appraised
- § 17:10 Basic valuation methods
- § 17:11 Cost method—Generally
- § 17:12 —Types of cost
- § 17:13 —Depreciation
- § 17:14 —“Percent good” tables
- § 17:15 Income method—Generally
- § 17:16 —Relevant gross income
- § 17:17 —Allowable expenses
- § 17:18 —Disallowed expenses
- § 17:19 —Deriving capitalization rate
- § 17:20 —Using capitalization methods
- § 17:21 Comparable sales method—Generally
- § 17:22 —Transactions other than sales
- § 17:23 —Comparable transactions
- § 17:24 —Cash equivalents

TABLE OF CONTENTS

- § 17:25 —Adjustments for time
- § 17:26 —Adjustments for comparability
- § 17:27 Mass appraisal techniques—Cyclical reappraisals
- § 17:28 Sales ratio studies
- § 17:29 Multiple regressional reappraisal
- § 17:30 Proposition 13 impact

CHAPTER 18. POSSESSORY INTERESTS

- § 18:1 De Luz and before
- § 18:2 Post-De Luz legislation
- § 18:3 Present valuation rule
- § 18:4 Methods of valuation
- § 18:5 Estimating term of possessory interest
- § 18:6 Cancellation and assignment provisions
- § 18:7 Restrictions on use
- § 18:8 Special considerations in valuing certain possessory interests
- § 18:9 Proposition 13 impact

CHAPTER 19. TIMBERLAND

- § 19:1 Generally
- § 19:2 Valuing timberland
- § 19:3 Timberland preserve zoning
- § 19:4 —Conversion to other uses
- § 19:5 Proposition 13 impact

CHAPTER 20. MINES AND QUARRIES; WATER

- § 20:1 Mines and quarries—Generally
- § 20:2 —Reserves
- § 20:3 —Rate of mining
- § 20:4 —Gross income of mine
- § 20:5 —Net income of mine
- § 20:6 —Capitalization rate and allowance for special hazards
- § 20:7 —Machinery, equipment and plant
- § 20:8 —Proposition 13 impact
- § 20:9 Water rights

CHAPTER 21. OIL, GAS AND GEOTHERMAL PROPERTIES

- § 21:1 Generally
- § 21:2 Estimating reserves
- § 21:3 Costs
- § 21:4 Landfill methane gas
- § 21:5 Proposition 13 impact
- § 21:6 Geothermal properties

CHAPTER 22. EQUIPMENT

- § 22:1 General principles
- § 22:2 Appraisal methods

- § 22:3 Classification of equipment as personalty or realty
- § 22:4 Trade level
- § 22:5 Factored historical cost
- § 22:6 Percent good
- § 22:7 Obsolescence
- § 22:8 Leased equipment
- § 22:9 Proposition 13 impact and sample appraisals
- § 22:10 Aircraft
- § 22:11 Vessels

CHAPTER 23. RESIDENTIAL PROPERTY

- § 23:1 Generally
- § 23:2 Assessors' handbook materials
- § 23:3 Vacant land and subdivision lots
- § 23:4 Single-family residences
- § 23:5 Multifamily residences and motels
- § 23:6 Manufactured homes
- § 23:7 Mobilehome parks
- § 23:8 Floating homes
- § 23:9 Timeshares
- § 23:10 Impact of Proposition 13

CHAPTER 24. COMMERCIAL, INDUSTRIAL AND AGRICULTURAL PROPERTY; CABLE TELEVISION SYSTEMS

- § 24:1 Commercial property—Generally
- § 24:2 —Shopping centers
- § 24:3 —Proposition 13 impact
- § 24:4 Industrial property—Generally
- § 24:5 —Proposition 13 impact
- § 24:6 Agricultural lands—Generally
- § 24:7 —Proposition 13 impact
- § 24:8 Cable television systems—Generally
- § 24:9 —Proposition 13 impact

CHAPTER 25. RESTRICTED PROPERTY: AGRICULTURAL, OPEN-SPACE, HISTORICAL

- § 25:1 Background
- § 25:2 Nonprofit golf courses
- § 25:3 Land Conservation Act—Scope
- § 25:4 —Establishing the preserve
- § 25:5 —Contract requirements
- § 25:6 —Pre-November 10, 1969, agreements
- § 25:7 Open-space easements
- § 25:8 Pre-1975 scenic easements
- § 25:9 Wildlife habitat contracts
- § 25:10 Historical property
- § 25:11 Solar-use easements
- § 25:12 Urban Agricultural Incentive Zone Property

TABLE OF CONTENTS

- § 25:13 Section 402.1 enforceable restrictions
- § 25:14 Recording requirement for owner-occupied affordable housing
- § 25:15 Valuation of open-space land—In general
- § 25:16 —Orchards and vineyards
- § 25:17 —Improvements
- § 25:18 —Sample appraisals
- § 25:19 —Wildlife habitats
- § 25:20 —Nonqualifying land
- § 25:21 —Historical property
- § 25:22 —Valuation when restrictions to be terminated
- § 25:23 —Impact on valuation for other taxes
- § 25:24 —Impact of proposition 13

PART V. PROTESTING ASSESSMENT

CHAPTER 26. PREPARING FOR ASSESSMENT APPEAL

- § 26:1 Generally
- § 26:2 Checklist of issues
- § 26:3 Finding facts
- § 26:4 Negotiating with assessor
- § 26:5 —Stipulation procedure
- § 26:6 Assessment Appeal Application
- § 26:7 —Who must apply
- § 26:8 —When to apply
- § 26:9 —Contents of application
- § 26:10 —Amendment of application
- § 26:11 —Withdrawal of application
- § 26:12 Subpoenas and discovery
- § 26:13 Requesting findings and transcript
- § 26:14 Checklist of special preparations
- § 26:15 Challenging an assessment appeals board member

CHAPTER 27. EQUALIZATION HEARING

- § 27:1 Generally
- § 27:2 Scope of hearing
- § 27:3 Time of hearing
- § 27:4 Notice of hearing and continuances
- § 27:5 Attendance of taxpayer or agent and assessor
- § 27:6 Conduct of hearing
- § 27:7 —Quorum and order of presentation
- § 27:8 —Closing the hearing
- § 27:9 —Rules of evidence
- § 27:10 —Burden of proof
- § 27:11 Proving the value
- § 27:12 Assessor's case
- § 27:13 Legal advisors to assessor and board
- § 27:14 The local board's decision

- § 27:15 Findings
- § 27:16 Hearings before hearing officers
- § 27:17 Unitary mining or mineral property
- § 27:18 Attorney's fees

PART VI. LEVY AND COLLECTION

CHAPTER 28. LEVY AND LIEN

- § 28:1 Generally
- § 28:2 Fixing rate and levying tax
- § 28:3 Effect and lien of tax
- § 28:4 —Time lien attaches
- § 28:5 —Priority of lien
- § 28:6 —Removal of lien
- § 28:7 Real property and improvements
- § 28:8 Leased land
- § 28:9 Condominiums, planned developments and timeshare estates
- § 28:10 Water distribution systems
- § 28:11 Personal property
- § 28:12 Effect of securing personal property tax
- § 28:13 Possessory interests

CHAPTER 29. COLLECTING TAX

- § 29:1 Reference materials
- § 29:2 Preliminary steps
- § 29:3 Due and delinquent dates—Secured roll
- § 29:4 —Unsecured roll
- § 29:5 Tax bills
- § 29:6 Payment
- § 29:7 Partial payments and separate valuations
- § 29:8 Erroneous payment
- § 29:9 Collecting unsecured roll—Seizure and sale
- § 29:10 —Suit for taxes
- § 29:11 Summary judgment procedure
- § 29:12 —Certificate of lien
- § 29:13 Collecting the secured roll—1984 revision
- § 29:14 —Notice of impending default and declaration
- § 29:15 —The delinquent list
- § 29:16 —Notice of power and intent to sell
- § 29:17 —Redemption—Who may redeem
- § 29:18 —Time to redeem
- § 29:19 —Procedure and amount
- § 29:20 —Partial redemption
- § 29:21 —Redemption in installments
- § 29:22 —Erroneous redemption
- § 29:23 —Effect of redemption
- § 29:24 —Sale of tax-defaulted property
- § 29:25 —Notice of sale

TABLE OF CONTENTS

- § 29:26 —Sale and deed to purchaser
- § 29:27 —Effect of deed
- § 29:28 Rights of parties after sale
- § 29:29 Curative and validating acts
- § 29:30 Sale of tax certificates

PART VII. JUDICIAL REMEDIES

CHAPTER 30. JUDICIAL REVIEW OF ASSESSMENTS

- § 30:1 Exhaustion of administrative remedy
- § 30:2 Refund actions
- § 30:3 —State-assessed property
- § 30:4 Payment of taxes
- § 30:5 Form of refund claim
- § 30:6 Form of complaint for refund of taxes
- § 30:7 Attorney's fees
- § 30:8 Interest
- § 30:9 Other remedies to review assessments
- § 30:10 Scope of review
- § 30:11 Disposition by court
- § 30:12 Remedies of assessor

CHAPTER 31. JUDICIAL REVIEW OF COLLECTION PROCEEDINGS

- § 31:1 Actions by owner
- § 31:2 Actions by purchaser

Volume 2

PART VIII. HANDBOOKS AND FORMS

CHAPTER 32. ASSESSORS' HANDBOOK

- § 32:1 Introduction
- § 32:2 AH 501, basic appraisal—Commentary
- § 32:3 —Handbook
- § 32:4 AH 502, advanced appraisal—Commentary
- § 32:5 Handbook
- § 32:6 AH 503, cash equivalent analysis—Commentary
- § 32:7 —Handbook
- § 32:8 AH 510, assessment of taxable possessory interests—
Commentary
- § 32:9 —Handbook
- § 32:10 AH 504, assessment of personal property and fixtures—
Commentary
- § 32:11 AH 401, change in ownership—Commentary
- § 32:12 —Handbook

- § 32:13 AH 504, assessment of personal property and fixtures—
Handbook
- § 32:14 AH 581, equipment index and percent good factors—
Commentary
- § 32:15 AH 581, equipment index factors—Handbook
- § 32:16 AH 582, explanation of the derivation of equipment
percent good factors
- § 32:17 AH 582—Author’s critique

Volume 3

CHAPTER 33. BUSINESS PROPERTY STATEMENTS

- § 33:1 Scope of chapter
- § 33:2 Business Property Statement
- § 33:3 —Annotations
- § 33:4 Agricultural property statement
- § 33:5 Apartment house property statement
- § 33:6 Miscellaneous property statement

CHAPTER 34. STATE BOARD OF EQUALIZATION LETTERS TO COUNTY ASSESSORS

- § 34:1 Introduction
- § 34:2 Annual index to state board letters
- § 34:3 Accumulative index of letters to assessors
- § 34:4 Annual state board summary of legislation
- § 34:5 State board annual legislative bulletin

CHAPTER 35. COMMONLY USED FORMS

- § 35:1 Change of ownership—Commentary
- § 35:2 Change of ownership statement
- § 35:3 Change in ownership statement oil and gas property
- § 35:4 Preliminary change of ownership report
- § 35:5 Statement of change in control and ownership of legal
entities—Commentary
- § 35:6 —Form
- § 35:7 Application for changed assessment—Commentary
- § 35:8 —Form
- § 35:9 Stipulation Agreement
- § 35:10 Assessment Appeal Withdrawal
- § 35:11 Hearing Date Confirmation Notice
- § 35:12 Request for informal assessment review
- § 35:13 Parent/child exclusion and “Family Home”—Commentary
- § 35:14 Parent/child exclusion—Form
- § 35:15 Grandparent/grandchild exclusion—Form
- § 35:16 Claim of person(s) at least 55 years of age for transfer of
base-year value to replacement dwelling—Form

TABLE OF CONTENTS

- § 35:17 Notice of rescission of claim to transfer base year values to replacement dwelling
- § 35:18 Disabled persons claim for transfer of base-year value to replacement dwelling
- § 35:19 Claim for disabled accessibility construction exclusion from assessment
- § 35:20 —Other than family residence
- § 35:21 Claim for seismic safety construction exclusion from assessment
- § 35:22 Claim for intercounty transfer of base year value to replacement property from principal residence damaged or destroyed in a governor-declared disaster
- § 35:23 Claim for base year value transfer—Acquisition by public agency
- § 35:24 Claim for transfer of base year value from qualified contaminated property to replacement property
- § 35:25 Initial purchaser claim for solar energy system new construction exclusion
- § 35:26 Request for information pursuant to section 441(d)

CHAPTER 36. DOCUMENTARY TRANSFER TAX

- § 36:1 Introduction
- § 36:2 History; prior federal law
- § 36:3 Enactment of State Act
- § 36:4 County transfer tax
- § 36:5 General law city transfer tax
- § 36:6 Charter city transfer tax
- § 36:7 Imposition clause
- § 36:8 Consideration or value
- § 36:9 Exemptions and exclusions
- § 36:10 Reporting
- § 36:11 Administration and enforcement
- § 36:12 Claim for refund

APPENDICES

- APPENDIX A. Roster of California State Board of Equalization and County Assessors
- APPENDIX B. State Board of Equalization Property Tax Rules
- APPENDIX C. Assessors' Handbook Table of Contents
- APPENDIX D. Property Tax Forms List
- APPENDIX E. Property Tax Calendar
- APPENDIX F. County & City Documentary Transfer Taxes

Table of Laws and Rules

Table of Cases

Index