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

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

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

Additional reference cites:

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


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


Abandoned, Defined, for Welfare Exemption New Construction - R&T 214.2, 532.2
Abatement of Penalty, Failure to File COS - R&T 482(b), 483
Abbreviations, in Ad for Sale of Property for Taxes - R&T 156
Absent or Unknown Owners, Assessment - R&T 460, 611
Abstract Lists,
  Data Retention on EDP Equipment - R&T 109.6
  Redemption - V2-R&T 4371-4379
Abstracts, Judgments for Tax, Timber Tax - V1-Timber 38523
Access to Assessment Roll,
  General – Rule 266
  Information on - R&T 601-602, Rule 252
Access to Assessors' Records,
  Between Counties - R&T 408(2)(b)
    Confidentiality - R&T 408-408.3, 451, 646, 997, Rule 135(e), LTA 89/078
    (See August 1989 BOE Assessment Practices Report)
  Copies of Roll for Other Agencies - R&T 647, 649
  Custodian of Records Liability - Gov 6200-6201(not in PTLG)
  Dept of Child Support Services – R&T 408
  Dept of Social Services, by - R&T 408
  Destruction of Records - R&T 465, Gov 6200-6201(not in PTLG)
  Disclosure in Counties of 4,000,000 - R&T 408.2
  Disclosure Requirements - R&T 408, 408.2
  Fees - R&T 408-409
    Fees for Development/Provision - R&T 409
    General - R&T 162, 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135(e), V2-PRA 6250-6254
    (See Assessor(s), Records; Records, Confidentiality of)
    Information on the Roll - R&T 601-602, Rule 252
  Insurance Company Separate Account Public List - R&T 441.1(a)(4)
  IRS - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30 Jul 85, BOE Confidentiality Assessment Practices Survey
    (1989), pg 13
  Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
  Magnetic Tapes are Written Records under Public Records Act - V2-Gov 6252(e)
    On Magnetic Tape - V2-Gov 6252(c)
    Other Assessors' Records - R&T 408(2)(b)
    Public Inspection - R&T 408.2
    Records Required to be Kept by Law - R&T 327, 601-602, Rule 135
    Roll Inspection - Rule 266
    Tax Collector Access to - R&T 408 (d)
      Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Access to Information, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071,
  BOE v. Ceniceros Daily Journal DAR 3905
Accessibility Exclusion, Disabled Persons - R&T 74.6
Accessories, Mobilehome,
  Taxation of - R&T 5805
    Vehicle License Fees - R&T 5805
Accessory Buildings or Structures, Mobilehome - V2-H&S 18008.5
Account, Motor Vehicle License Fee – (See Vehicle License Fees)
Account Transfers, Vehicle License Fee, from State General Fund - V1-VEH 11004
Accountability, Discharge of, for Small Sums of Delinquent Tax, by Tax Collector - V2-R&T 2923
Accounts, Separate, Life Insurance Company Property in - R&T 441.1, 480.7, 487, [INS 10506]
Accounts Receivable,
  Annual Report Requirement - [Gov 16580 et seq.]
  Sale to Pvt. Debt Collectors - [Gov 16580 et seq.]
Acreage, Qualified, Open-Space Land Reports - V2-Gov 16144, 16154
Act,
  Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
  Land Conservation Act – (See LCA)
  Open-Space Land Act – (See LCA)
  Williamson Land Act – (See LCA)
Action for Refund, Filed while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Actions,
Against State, Service of Process - R&T 160
Civil, Precedence of Refunds over - V2-R&T 5149
Unitary/Non unitary, BOE Annual Schedule - R&T 901.5
Active Racehorse - R&T 5717 (See Racehorse)
Active Solar Energy System,
General - R&T 73
New Construction Exclusion - R&T 73
Pool Heater Exception - R&T 73
Solar Energy New Construction Exclusion – LTA 04/051, 05/056
Acts, Supplemental – (See STATS)
Acts of Omission, Fraudulent, 75% Penalty - R&T 503
Actual Physical New Construction - R&T 75.10, Rule 463.5(c)(2)
Actual Value - Rule 2
Ad, Abbreviations in, for Sale of Property for Taxes - R&T 156
Ad Valorem Property Taxation - V2-R&T 2202, 2237.2, 2237.3
Ad Valorem Tax,
   Cable TV Interests - R&T 107.7
   Levy by Counties - R&T 93
   Local Government - R&T 93, V2-R&T 2237.2-2237.4
   Maximum - CAC III A-1
   Property Classification for - V2-R&T 2229
   School Districts - R&T 93
Addenda Bills, PERS Property - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908
Additional Tax Rates – (See Tax Rate, Additional)
Adjudicatory Proceedings, BOE, - V2-Gov 5626, [HPR 7003]
Adjustment of,
   Assessable Property - CAC XIII-3.5
   Comparable Sales - Rule 4, Main & Von Karman Assoc v. Orange Co., 23 Cal.App.4th 337, R&T 110, 1610.8
Administration Fees, Property Tax, Funding for Assessment Appeals Board - R&T 95.3
Administrative Costs,
   Allocation Due to CIO Assessments - R&T 75.60-66
   Allocation Due to New Construction - R&T 75.60-66
   Fund Appropriations, Supplemental Roll - R&T 75.65
Administrative Hearings,
   Burden of Proof - R&T 167
   Office of, Hearing Officer Contracts - R&T 1636
Administrative Law Judge, Hearing Officer Contracts - R&T 1636
Administrator, Assessment to - R&T 612
Ads, Abbreviations in for Sale of Property for Taxes - R&T 156
Advanced Appraisal Certificate, & 12 Hour Training Requirement - R&T 670-671, Rule 283
Adverse Possession, Addition of Other Claimants Name to Roll, Documentation for - R&T 610
Advertisement, Sale of Property for Tax, Abbreviations - R&T 156
Advice,
   BOE, from - V2-Gov 15606-15608
      Training for Assessor's Staff, by BOE - V2-Gov 15606-15608
   Advisor, Legal, County of 4,000,000, Defined - Rule 301
   Advisory Board, Timber, BOE to Consult re Damaged Timber Value- V1-Timber 38204
   Advisory Committee, Timber – (See Timber Advisory Committee & Timber)
   Advisory Services, of State Board of Equalization - V2-Gov 15624
   Advocate, Taxpayers' Bill of Rights,
      Annual Report to BOE - R&T 5910
      Defined, (Morgan) - R&T 5903, 5904
      Duties/Responsibilities - R&T 5903- 5908
   Advocate, Taxpayers', Legislative Intent - R&T - 5911
Aeronautics,
   Department of, County Aircraft Data for - R&T 5366
   Division of, CA Dept of Transportation, Info - R&T 5366
Aerospace Museums,
   Display Exemption - R&T 217.1
   Exemption - R&T 217.1
   Signature Requirement – R&T 217.1, LTA 04/047
Affected Local Agency, Defined, Base Year Transfer - R&T 69.3(b)
Affidavit,

Agricultural Fair Exhibit - R&T 254, 259, 270
Aircraft Exemption - R&T 259.11-12
Assuming Timely Filing of Property Statement - R&T 166
Cemetery Exemption - R&T 256.5
Church Exemption, Annual Filing - R&T 254, 255-257
Church Exemption, Contents - R&T 256, 257
College Exemption, Annual - R&T 254
College Exemption, Contents - R&T 258
County Residents, by, re: Ownership - R&T 453
Deletion of – R&T 465
Disabled Veterans' Exemption, Property Return with - R&T 277
Disabled Veterans Property Return - R&T 277
Documented Vessel, Filing Date Shift to Feb 15 - R&T 275.5
Exemption, Filing Deadlines - R&T 255, 259.11, 259.12, 259.13
Exemption, Last Day to File for Partial Exemption - R&T 273.5, 275-275.6
Group - R&T 64
Homeowners' Exemption, Assessor to Mail by Jan 15 - R&T 255.3
Homeowners' Exemption, Contents - R&T 253.5
Library Exemption - R&T 259.8
Library, Annual Filing - R&T 254
Museum - R&T 254, 259.9
Of Any Person in County, Requested by Assessor - R&T 453
Of Default, Tax-Defaulted Property, Publication - V2-R&T 3371-75
Postmark as Proof of Filing - R&T 166
Public School Exemption, Annual Filing/Content - R&T 254, 259.10
Religious Exemption - R&T 257
Roll Completion by Assessor, of - R&T 616
Tax Default, Publish by September 8 - V2-R&T 3371-72
Taxpayer, by, asserting Timely Filing of Statements - R&T 166
Taxpayer, by, re: Property Escaping Taxation - R&T 1362
Timely Filing of Statements/Returns - R&T 166
Tribal Housing – R&T 254, 259.13
Vessel Exemption, Filing - R&T 254, 255
Veterans' Organization Exemption - R&T 254, 254.5, 259.7
Veterans',
Duplicate Filing - R&T 252.1
Filing Deadline - R&T 255
Statement of Residence by Claimant - R&T 252.1
Welfare Exemption - R&T 254, 254.5, 259.5
Welfare Exemption, Statement Filing, 1st & Thereafter- R&T 254.5
Age 55 Base Year Transfer,
Allowed After Expiration of Filing Period – R&T 69.5(f)(2)
General - R&T 69.5(b)(7)
Second Allowed if Subsequently Disabled - R&T 69.5(b)(7)
Aged Persons (See Tax Postponement),
Base Year Transfer - R&T 69.5; LTA 03/025
December 10 is Last Day to File for Tax Postponement - [R&T 20630.5]
Housing Welfare Exemption - R&T 214
Last Day to File, Property Tax assistance, 31 Aug - [R&T 20563]
Property Tax Postponement - CAC XIII - R&T 8.5, V2-R&T 2505, 2514, 2615.6
Senior Citizens Mobilehome Property Tax Postponement Law - V2-R&T 2514
Senior Citizens Property Tax Assistance - V2-R&T 2505, 2514, 2615.6
Welfare Exemption - R&T 2145

Agencies,
Collection of Taxes - R&T 162.5
Community Redevelopment – (See Community Redevelopment)
Formed to Run County Service Area, Tax Rate - V2-R&T 2262.2
Other than County, Collection of Tax - R&T 162.5
Tax,
Actions they May Require of the Recorder - R&T 162.5
Bids for Tax Defaulted Property - V2-R&T 3705
Consent of Other, Tax Sales - V2-R&T 3695, 3695.3
Objections to Tax Deed Sales - V2-R&T 3695-3695.4
Report of Tax Deed Sales - V2-R&T 3720
Agencies (Tax)(Cont)

Rights of re: Tax-Defaulted Property - V2-R&T 3773
Sales of Tax-Defaulted Property Between - V2-R&T 3841
Share Claim of Tax Deed Sale - V2-R&T 3721-3724
Transfer of Programs Between, Tax Rates - V2-R&T 2305-2309
Where Property is Situated, Assessment by - R&T 404

Agent,
Assessment to - R&T 612
Before Appeals Board - Rule 316
Defined - V2-Gov 15626, [HPR 7004]
Payment of Unsecured Roll Taxes - V2-R&T 2910.7

Aggregate Cost, Personal Property - $100,000 - R&T 441
Aggregate Value, Intercounty Pipeline Rights of Way - R&T 100.01, 401.8

Agreements,
Concession, Intangible Rights - R&T 110(d)(3)
Debt Collection Service - V1-Timber 38575
Exclusive Nature of, Intangible Rights - R&T 110(d)(3)
Franchise, Cable TV - R&T 107.7
Franchise, Intangible Rights - R&T 107.7, 110(d)(3)
Installment, Annual Statement - V-RR Car 11253.5, V1-TYT 38504.5
Lease-Leaseback, to Govt Entity is not PI if Required of Lessee - R&T 107.8
Non-real Property Lease, Cable TV - R&T 107.7
Open-Space Land, Defined - R&T 421
Written Partnership, Timber Tax - V2-TYT 38576

Agricultural Business Inventories - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 504
Agricultural Commodity - V2-Gov 51201

Agricultural Conservation Easement,
Enforceable Restriction - R&T 422.5
General - R&T 421.5, 422.5, [PRC 10200-10277]
Sacramento-San Joaquin Delta – V2-Gov 51256.3

Agricultural Crops, Exemption - CAC XIII-3, R&T 202

Agricultural Fair Exhibit,
Affidavit - R&T 254, 259
Definition of Exhibit - R&T 213
Exempt from Supplemental Assessment - R&T 75.22
Late Claim - R&T 270
Property Acquired after Lien Date - R&T 271

Agricultural Fairs,
Exemption - R&T 201.2
Use of County Property - R&T 201.2

Agricultural Housing,
Laborers, Open Space - R&T 428
Open-Space Land - V2-Gov 51238, 51238

Agricultural Land - V2-Gov 51205
Agricultural Land Preservation, Coastal Conservancy Report - V2-Gov 51297.5
Agricultural Land Preservation Project - V2-Gov 51296-98
Agricultural Land Stewardship Program Act of 1995 - R&T 421.5, 422.5, [PRC 10200-10277]
Agricultural Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 504
Agricultural Preserves (See LCA: Open-Space; Williamson Act),
Cancellation Fee - V2-Gov 51283.5
Formal Review - V2-Gov 51283.5
General - R&T 421, V2-Gov 51201
Reports of Cancellation - V2-Gov 51207

Agricultural Use,
General - V2-Gov 51201
Rebuttable Presumption in LCA Valuation - R&T 430

Air Carriers (See Aircraft & Aviation)
Air Force (See Military, Veterans' Exemption, & Disabled Veteran)
Air Patrol Vehicle Exemption - V1-VEH 10787
Air Taxis (Definition of) - R&T 1154, Rule 202, LTA 13/005

Aircraft,
Assessment & Taxation of, Generally - Yellow Tab, Part 10, V1
Assessment Allocation Formula - R&T 5366
Assessment of - R&T 5362-5367
Assessment of Component Parts - Rule 201
Being Repaired, Exemption - R&T 220, LTA 02/002
Aircraft (Cont)
Certificated,
Allocation Formula - R&T 1152
Definitions – LTA 11/047, R&T 1150, 1164, 5303
Extension of Assessment Provisions Five More Years – R&T 104.17, 441, &1153.5
Filing with Lead County – R&T 441(l)
Lead County Assessment Duties, Commercial Air Carriers – R&T 1153.5
Operators, Possessory Interest - R&T 107.9
Tax Credit - V2-R&T 5096.3
Valuing – R&T 401.15, 401.17
Collection of Taxes - R&T 5392
Common Carrier, defined (SUT Regulation 1593) – Rick Auerbach v. Los Angeles County Assessment Appeals Board No. 2 (2008) 167 Cal.App.4th 1428
Commercial Cost Services for, BOE Approval of - R&T 5364
Costing Services for, BOE Approval of - R&T 5364
Defined - R&T 5303
Designation of Representative Time Period, by BOE - R&T 1153
Flight Time Allocation - Rule 202
Fractional Ownership (See Owned by)
Fractional Ownership Interest – ALO 100.0016
Government Owned, Exemption - R&T 5331-5332
Historical, Exemption - R&T 220.5, LTA 04/047, ALO
Historical, Exemption, Late Filing - ALO 105.0051
Landing Fees as PI – United Airlines, Inc. v. San Diego, 1 Cal.App. 4th 418, R&T 61, 107, CAC Art. XIII A, Sec. 2
Lead County, Commercial Air Carriers – R&T 441(l)
Owned by,
Fractional Ownership, Assessment of Aircraft – R&T 441, 452; R&T 1160 to 1162, 5368
Foreign Government, Exempt - R&T 5331-32
Government, Exempt - R&T 5331-32
United States, Exemption - R&T 5331
Penalty for Failure to File Property Statement - R&T 5367
Rate of Tax - R&T 5391
Repair in State for, Exemption - R&T 220, LTA 02/002
Representative Periods – LTA 10/003, 11/009/ 12/002, 13/002
BOE Standards and Guides - R&T 5364
Situs - R&T 1151, Rule 201, ALO 740.0005
Situs for Assessment Purposes - Rule 202, 205
Statement - R&T 5366
Tax Collection - R&T 5392
Tax Rates - R&T 5391
Tax Revenue Distribution, School District - R&T 5452-5454
Tax Revenue Distribution Method - R&T 5451-5456
Using County Airports, Report to Dept of Aeronautics - R&T 5366
Valuation Guides for, BOE Approval of - R&T 5364
Aircraft Landing Fees, (See PI - United Airlines, Inc. v. San Diego Co.)
Aircraft Tax Revenue, School District Distribution - R&T 5452-5454
Airlines,
General - R&T 401.15, 401.17
Possessory Interest – R&T 107.9
Airplanes (See Aircraft)
Airport Operators & Owners, Aircraft Statement - R&T 5366
Alarms, Fire - CAC III A-2, R&T 74, LTA 99/45
Alien, Use of Taxpayer Identification Number, Foreigner, Parent/Child Transfer - R&T 63.1
Alleged Facts, Proof of, Quiet Title Action - V2-R&T 3962
Allocation,
Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Formula, for Aircraft Assessments - R&T 5366
Timer Tax Fund - V1-Timber 38905.11
Allocation Formula, for Aircraft Assessments - R&T 5366
Allocation of,
Electric Generation Facilities – R&T 100.9, 721.5; LTA 03/009
Improvement & Land Value - CAC XIII-13 (& footnote), R&T 607-08, Rule 2
Increased Revenue Due to COS - R&T 75.60-75.72
Increased Revenue Due to New Construction - R&T 75.60-75.72
Land & Improvement Value - CAC XIII-13 (& footnote), R&T 607-08, Rule 2
Property Tax Revenue – (See Revenue Allocation)
Allocation of (Cont)
Property Valuations, Schools - V2-Ed 42214
Public Utility Electrical Generation Facility – R&T 100.95
Railway Companies – R&T 100.11
Revenue (See Taxes, Distribution),
  City of La Quanta - V2-STATS 1983 Ch. 53
  Due to COS, Special Districts - R&T 75.71
  General - R&T 95-100.11, 100.95 (See Revenue Allocation)
  Local Government – (See Local Government)
  Racehorse - R&T 5790
  Schools - V2-Ed Code 41203.1, 41023.3, 41204.4
  Special District, to, Due to New Construction- R&T 75.71
  Subsidiary Districts, Merged with Cities - R&T 96.15
Sales Price, Based on Relative Fair Market Value - Rule 2
Tax (See Taxes, Allocation; Taxes, Distribution),
  Community Redevelopment - V2-H&S 33670-70.5, 33674-77
  Redevelopment Agencies, to - R&T 96.4, 96.6
  Schools - R&T 95-97.46; V2-ED 41203.1, 41023.3, 41204.4
  Timber Tax Fund - V1-Timber Tax 38905.1
  Unitary BOE Value - R&T 741
  Value, of Sales Price - Rule 2
  Vehicle License Fee, by State Controller - V1-VEH 11005
Allowable Refunds - V2-R&T 5096
Alphabetical Index, Escape Assessments - R&T 505, 532, 615
Alternate Members, of Appeals Board - R&T 1622.5
Amendments, to Assessment Appeal Application are not Duplicate Filings - R&T 1603.5
Andahl Corp. v. County of Santa Clara (2004), 16 Cal.App.4th 604, R&T 129 fn, 219 fn
Amount of Prop Tax Rev Allocated in Prior Fiscal Year, Defined - R&T 97.1
Analyst, Legislative, Review/Report on Classification/Exemption - V2-R&T 2229
Anatomical Gifts, Exemption - R&T 33
Animals,
  Business Inventory - R&T 129, 219, Rule 133(e)
  Exemption of - R&T 224
  Production of Food & Fiber - Rule 133
Annexation, Boats as Improvements (See Specialty Restaurants v. L.A. County)
Annexation, of Fixtures,
  Constructive - R&T 105, 107, Rule 122.5(c)
  Examples - Rule 122.5(e)
  General - R&T 105, 107, Rule 122.5
  Intent of Owner - R&T 105, 107, Rule 122.5(d)
  Physical - R&T 105, 107, Rule 122.5(b)
Annexation, of Property - R&T 75.15
Annexed Indefinitely - R&T 75.15, Rule 122.5
Annexed Property, City, under Historical Contract - V2-Gov 50289
Anniversary Date - V2-Gov 51104
Annual Affidavit, Filing, Public School Exemption - R&T 254
Annual Appropriation Limit, Local Government - CAC III B-1 through -11
Annual Assessment,
  Decline in Value Properties (Prop 8) - R&T 51
  General - R&T 405
  State-Assessed Property - R&T 721
Annual Assessment Notice of Prop 8 Value,
  Include Factored Base Year Value - R&T 619
  Required- R&T 619
Annual Factor,
  Historical Property - R&T 439.2
  Inflation, Base Year Adjustment - CAC III A-2, R&T 51(a), 75.18, 619, Rule 460(5), LTA 99/53
  Open-Space Land Valuation - R&T 423
  Section 11 Property (Ratio) - CAC XIII-11
Annual Inflation Factor,
  Adjustment of New Construction - R&T 75.18
  General - CAC III A-2, R&T 51(a), 75.18, 619(f), Rule 460(5), LTA 99/53
  No Notice Required for Increase - R&T 619
  Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
Annual Meeting, Assessors with BOE, Requirement - V2-Gov 15607
Annual Notice (See Notice),
Cemetery Exemption - R&T 256.6
Of Prop 8 Valuation, Required - R&T 619
Religious/Church, from Assessor - R&T 257.1

Annual Property Statement (See Property Statement),
Affidavit by Taxpayer asserting Timely Filing - R&T 166
Aircraft, Penalty for Failure to File - R&T 5367
Aggregate PP Costs, $100,000 - R&T 441
Annual Report of Fixture Additions/Deletions - R&T 75.15
Annual Report of Illegal Goods - R&T 129
Assessor to be Furnish Forms - Rule 171(d)
Cable Television (TV) - R&T 107.7
Confidential - R&T 451
Contents - R&T 442, 443, 445, 452, 827
Contents Prescribed by BOE - R&T 452, Rule 171
Declared True under Penalty of Perjury - R&T 441(a)
Destruction of Records, BOE Assessed Property - R&T 834
Disabled Veterans, with Affidavit - R&T 277
Disclosure Requirements - R&T 451, 833
Duplicate Filing - R&T 443.1
Duplicate to Taxpayer if Requested - R&T 443.1
Electronic Media – R&T 441(k); LTA 03/024
Estimates where Info not Provided - R&T 501
Failure of BOE to Seek Does not Affect Assessment- R&T 829
Failure to File,
Assessment - R&T 167, 531, 862
Burden of Proof upon Appeal - R&T 167
Escapes - R&T 167, 531, 862
False Statements, Penalties - R&T 461
Filing Deadline - R&T 441
Filing Deadline, BOE Assessed Property - Rule 901
Filing Requirements - R&T 441
Filing Threshold, Acquisition $100,000 - R&T 441
Forms to be Furnished by Assessor - Rule 171(d)
Furnished by Assessor, to be - Rule 171(d)
Furnishing, Alteration, Etc - Rule 171
General - R&T 441, 441.5, 452, 469, Rule 171-172
Illegal Goods - R&T 129
Inaccurate Information, Escapes - R&T 531.4
Information Reporting - R&T 8311
Mineral Production Reports - Rule 171, 172
Penalty, Failure to File or False – (See Penalty)
Penalty for Failure to File, Deposit of - R&T 464
Provision of Information Required at BOE Request - R&T 828
Report of Fixtures - R&T 75.15
Report of Illegal Goods - R&T 129
BOE Assessed Property, Submission Requirements - R&T 826
BOE, Assistance from State Agencies - R&T 832
Scope of Information - R&T 448
Signed under Penalty of Perjury - R&T 441(a), 441(k); LTA 03/024
Signing Requirements - Rule 172
Subpoenas & Examinations - R&T 454
Subpoenas Regarding - R&T 454
Taxpayer Attachments Per Assessor's OK - R&T 441.5, Rule 171
Threshold of PP Costs ($100,000) Filing Req. - R&T 441
Timber Tax,
Contents - V1-Timber 38402
Due Date - V1-Timber 38401
Filing - V1-Timber 38402, 38403
Interest, Failure to File - V1-Timber 38423
Offsets, Failure to File - V1-Timber 38422
Penalties, Failure to File - V1-Timber 38421, 38424
Period of Returns - V1-Timber 38404
Time Extensions - V1-Timber 38405
Annual Property Tax, Average, Timberland - V2-Gov 27423
Annual Ratio, Section 11 Property - CAC XIII-11
Annual Reappraisal of,

Prop 8 Property Required - R&T 51
Taxable Property not Required - R&T 51(e)

Annual Rent, Cable TV - R&T 107.7
Annual Report (See Report; Notice),

Accounts Receivable - [Gov 16580 et seq.]
Governor by BOE, to - V2-Gov 15616
Homeowners' Exemption - R&T 1367
Homeowners' Exemptions, by Auditor - V2-Gov 29100.6
BOE by Taxpayers' Advocate, to - R&T 5910
Taxpayers' Advocate - R&T 5910

Annual Review,

Declines in Value (Prop 8) - R&T 51
Dept of Finance of Statutes for Mandated Cost, by - V2-R&T 2246
Of all Property not Required - R&T 51(e)

Annual Roll (See Assessment Roll; Roll; Secured Roll; Unsecured Roll),

601 - R&T 601
Assessors' Affidavit of Completion - R&T 616
Delivery to Auditor - R&T 617
Notice of Assessment Amount - R&T 619, 621
Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
Preparation of Index - R&T 615
State Assessed, Equalization by BOE - R&T 721

Annual Rummage Sale Storage Area, Charitable Organizations, Museum Support - R&T 214.14(d)

Annual Schedule, of BOE Unitary/Non-unitary Actions - Rule 901.5

Annual Statistical Statement, to BOE - R&T 407
Annual Tax, on Racehorses, Defined - R&T 5705

Annual Tax Increment,

Allocation by Auditor - R&T 98
Defined - R&T 96.5

Annual Tax Levy, School Districts - CAC XIII-21
Annual Yield Rate Component, Historical/Open-Space Property - R&T 423, 439.2
Annual Yield Tax, Revenue Guarantee - V2-Gov 27423

Anticipated Term of Possession, Possessory Interest - R&T 61, 62
Anticipated Total Revenue, Defined - V2-Gov 54902.5(a)(2)

Apartment Projects, Community, Separate Assessment of - V2-R&T 2188.7

Apartments,

236, National Housing Act - R&T 402.9
236, Subsidy Payment not Income - R&T 402.9
Cooperatively Owned, CIO Exclusion - R&T 62(i)
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95

Appeals,

2 Year Period, Clarification of – R&T 1604
2 Year Waiver - R&T 1604, 1641.2, Rule 309
2 Year Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
10 Board Maximum, 1 Jan 99 Sunset Date - R&T 1621
60 Day Filling Period From Date of Bill - R&T 75.31(c)
60 Days from Assessor response to Informal Review, Filing Deadline- R&T 1603(d)
90 Day Extension of Two Year Waiver - R&T 1641.2
$1,000,000, Resident property with Value less than, Appraisal Report Restriction - R&T 80.1; V2-B&P 11319

Administrative Law Judge, Hearing Officer Contracts - R&T 1636
Administrative Remedy, Non-valuation Stipulation- V2-R&T 5142
Affect of Controlling Litigation on Timely Hearing - Rule 309(c)
Affect of Pending Legal Actions on Timely Hearing - Rule 309(c)
Amendments to Application not duplicate filings - R&T 1603.5

Appearance at Hearing, Failure to Appear - Rule 313(a)

Appeal by,

Agent - R&T 1601 et seq., Rule 317
Applicant- R&T 1601 et seq., Rule 317
Corporation - R&T 1601 et seq.
Family Members - R&T 1601 et seq.

Applicant's Value Opinion on Application not Binding at Hearing - R&T 1610.8
Applicant's Value to Prevail after Two Years - R&T 1604, Rule 309(c)

Application,

Amendments not duplicate filings - R&T 1603.5
Appeals (Application) (Cont)

Board Member, by - R&T 1612.5, 1622.6, Rule 308.6
Claim for Refund - R&T 1604 (b)(1)
Deletion of - V2-Gov 25105.5
Due Date on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
Duplicate, Clerk may Reject - R&T 1603.5
Employees, by - R&T 1612.7, 1622.6, Rule 308.6
Electronic Filing – R&T 1603
General - R&T 80, 81, 620, 1603, 1605, 1612.5, 1612.7, 1622.6, 1636.5, Rule 305, 306, 308, LTA 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Hearing Officer, by- R&T 1622.6, 1636.5; Rule 308.6
Not Required for Reduction of BYV, El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 1603 fn
Reduction of Supplemental Roll, for - R&T 1603, 1605, LTA 91/053, 95/036
Signature Block Prescribed Language - R&T 1603(f)
Application Form - R&T 1603, 1605, Rule 305, 306
Appraisal Report Restrictions, Residential Prop under $1,000,000 - R&T 80.1; V2-B&P 11319
Appraisal Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Assessed Public Property (See BOE; Section 11 Property)
Assessment and Review Outside Regular Period, Notice of - R&T 1605
Assessment Appeals Board and Hearing Officers, Duplication of language – R&T 1612.5
Assessment Hearing Officers - R&T 1636-1641.5 (See Hearing Officer)
Assessment of Fixtures – AOL 180.0073
Assessments of other Properties not to be Considered - R&T 1610.8 Footnote, (Evidence) Texaco v. LA County
Assessment Outside Normal Period, Judgment Error - R&T 1603, LTA 91/053, 95/036
Assessor Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Assessor Required to Attend Hearing - R&T 1610.2
Assessor Response to Informal Review, Filing Deadline - R&T 1603(d)
Assessors’ Right to Request Information From Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Attorney Fees - R&T 1611.6
Base Year Value Reduction, Application for - R&T 80, 81
Board – (See Appeals Board)
Board Decisions - R&T 1601 Et Seq., Rule 324
Board Member Prohibited from Representing Taxpayers for Compensation - R&T 1624.3
Board Members,
5 Years Professional Experience Required - R&T 1624, 1624.05
Disqualification - R&T 1624.4, Rule 308.5
Documentation of Qualifying Experience - R&T 1624, 1624.05
Mandatory Training - R&T 1624.01-02
Objection to - R&T 1624.4, 1641.2
Qualification, Counties of less than 200,000 - R&T 1624
Qualifications, Counties of 200,000 or more - R&T 1624.05
Burden of Proof,
Escape Assessments - R&T 167
General - R&T 167, R&T 501 footnote, 1601 et seq., 1610.8 footnote, Rule 321
Under R&T 501 Assessment - R&T 501 footnotes
Clarify Two Year Period on Pending Supplemental and Escapes – R&T 1604
Clerk of Board Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Common/Multiple Ownership - R&T 1601 et seq.
Comparable Sale Evidence Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/041,
(Main & Van Karman Associates v. Orange County)
Conclusions, Record & Transcripts - R&T 1611.5
Confidential Information - R&T 1609.6
Consolidation of - R&T 1604(c)(2)
Continuances - R&T 1609, Rule 323
Continuances, Failure to Provide Data under 441(d) - R&T 441(h)
Contracts with Office of Admin Hearings - R&T 1636
County Board of – (See Appeals Board)
Court Action on Decision Must Commence within 6 months - R&T 1615
Data later than 90 days after Lien Date - R&T 402.5, B of A v. County of Fresno
Deliberation in Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Delivery of Roll to Auditor - R&T 1614
Duplicate Applications, Clerk may Reject - R&T 1603.5
Economic Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Appeals (Cont)

Economic Unit, Portions of, under Appeal - Rule 324(b)
Economic Unit Equalization if Escaped under R&T 469 Audit - R&T 1605(e)
Employees Application - R&T 1612.7
Employees Prohibited from Representing Taxpayers for Compensation - R&T 1612.5
Equalization Period - R&T 1604
Escape Assessments, Burden of Proof - R&T 167
Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)
Evidence,

Applicant's Value Opinion on App not Binding at Hearing - R&T 1610.8
Appraiser Not Required to be Present – ALOs 180.0071.005 & 180.0071.015
Comparable Sale Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41,
Main & Van Karman Associates v. Orange County
Testimony of Another Appraiser – ALO 180.0071.010
Shall not Include Other Assessments - R&T 1610.8 footnote (Evidence Texaco v. LA County
To be presented - See Footnotes to R&T 1610.8, Rule 313
Examination of Applicant - R&T 1620 et seq., Rule 316
Examination of Applicant before Stipulation - R&T 1607
Exchange of Information - R&T 1606, Rule 305.1, B of A v. County of Fresno
Exchange of Information, Incomplete Compliance - Rule 309(c)
Exemptions, Board has no Jurisdiction to Grant or Deny - Rule 302(c)
Extension Beyond Two Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Extension of Time for Hearing - R&T 1604, 1641.2
Extension of Time on Record, agreement to - R&T 1604(c)(1)
Extension of Two Year Waiver, 90 Day - R&T 1641.2
Extension of Two Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
Fee for Filing by Private Vendor not to be collected until filing complete - V2-B&P 17533.6, 17537.8, 17537.9;
39 USC 3001(h) & 3005
Filing by Mail, Deadline - R&T 166
Filing Date, County Offices Closed on Normal Date - R&T 1603(b)(4)
Filing Date, Extension by Board of Supervisors Resolution - R&T 1603(d)
Filing Period,

Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
General - R&T 1603, 1604, 1605, Rule 305, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Fee for Filing by Private Vendor not to be collected until filing complete - V2-B&P 17533.6, 17537.8, 17537.9;
39 USC 3001(h) & 3005
Filing by Mail, Deadline - R&T 166
Filing Date, County Offices Closed on Normal Date - R&T 1603(b)(4)
Filing Date, Extension by Board of Supervisors Resolution - R&T 1603(d)
Filing Period,

Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
General - R&T 1603, 1604, 1605, Rule 305, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020, 11/012, 13/013
Supplemental Assessments, for - R&T 1605, Rule 305
Findings of Fact - R&T 1611.5, Rule 308
Forms, - R&T 80, 81, 82, 620, 1603, 1603(f), 1605, 1622.6, Rule 305, 306, 308, LTA 91/053, 95/036
General - R&T 80, 81, 1601-2125, Rules 301-326, 401-412
Hearing Officers - R&T 1636-1641.5
Hearing on 4th Monday of Each Month - R&T 1604, 1606, Rule 309
Hearing,

90 Day Extension - R&T 1641.2
Defined - R&T 1604, 1606, Rule 309
Extension of Time - R&T 1604, 1641.2
Must Occur Within 2 Years of Filing - R&T 1604, 1641.2, Rule 309
Procedure - R&T 167, 1605, Rule 313
Two Year Requirement - R&T 1604, 1641.2, Rule 309
Two Year Requirement, 90 Day Extension - R&T 1641.2
Hearing Officer (See Hearing Officer),
Application - R&T 1612.7, 1636.5
Contracts with Office of Admin Hearings - R&T 1636
General – R&T 1636-1641.5
Prohibited from Representing Taxpayers for Compensation - R&T 1636.2
Value Limits - R&T 1637
Information Requests - B of A v. County of Fresno, Headnotes 1, 2, 3
Increase in Value, Authority & Notice Requirement - R&T 1609.4, Rule 307(d), 313(f)
Informal Review Response, Affect on Filing Date - R&T 1603(d)
Appeals (Cont)

Information from Applicant, Assessors' Right to Request - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905

Inter-County Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8.

July 2-September 15, Appeal Filing Period - R&T 1603, LTA 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020

July 2-November 30, Appeal Filing Period - R&T 1603, LTA 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020

July 2 First Day to File for Main Roll - R&T 1603, LTA 91/053, 95/036

Judicial Review - R&T 1610.8 footnotes

Jurisdiction of Board - R&T 1610.8 footnotes, Rule 302

Lack of Appearance at Hearing - Rule 313(a)

Legal Counsels - R&T 1620 et Seq., 1638, Rule 314

Lawsuit Settlement Sufficient as Notice of BOE Equalization Hearing Results - R&T 744

Local Board Jurisdiction & Functions - Rule 302

Market Value Less than Taxable, No New Base Year Value - Rule 305.5

Material Value – Rule 305.3(b)(2); ALO 180.086

Matters taken under Submission, at Conclusion of Hearing - Rule 313(i)(1)

Maximum No. of Appeals Boards per County - R&T 1621

Meeting, Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)

Member Disqualification, Clerk of the Board to Resolve Disputes - R&T 1624.4

Member Disqualification, Objection at earliest possible time - R&T 1624.4

Nature of Hearing - R&T 1605.4, Rule 313

Non-valuation issue, Stipulation to exhaust Admin. Remedy - V2-R&T 5142

Not Allowed on Uncompleted Audit, Apple Computer, Inc. v. Assessment Appeals Board - R&T 1605 fn Notice of,

Assessment and Review Outside Regular Period - R&T 1605

Decision - R&T 1601 et seq., Rule 325

Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)

Hearing - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307

Right to - R&T 75.31, 75.51, V2-R&T 2611.6

BOE Equalization Hearing Results, Lawsuit Settlement Sufficient as - R&T 744

Notification of Hearing, 45 days before - R&T 1605.6

Objection to Member - R&T 1624.4, 1641.2

Overcoming Presumption of Value after 2 Years - Rule 309(c)

Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8

Penalties Issued by Assessor, Review by Appeals Board - R&T 1605.5

Pending Assessment Appeals, Clarify Two-Year Period – R&T 1604

Pending, Relief of Penalties, by Board Resolution - R&T 4833.1, 4985.3

Post Lien Date Information, 90 Day Rule - R&T 402.5, B of A v. County of Fresno

Prescribed Language, Signature Block - R&T 1603(f)

Prehearing Conference - Rule 305.2

Private Meeting by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)

Presence of Assessor - R&T 1610.2

Presumption of,

Applicant's Value, Exceptions - Rule 309(c)

Applicant's Value if not Heard in 2 Years - Rule 309(c)

Base Year Value - R&T 80-81, Rule 305.5

Property Tax Administration Funding for Board of- R&T 95.3

Public Owned Property, Date of Filing an Appeal (Section 11 Appeal) – R&T 1184

Publication of Board Meeting Dates - R&T 1601

Quorum & Vote Required - R&T 1601, 1620, 1622.5, 1622.6, Rule 311

Reconsideration/Rehearing - R&T 1601 et Seq., Rule 326

Record, Transcript, Conclusions - R&T 1611.5

Record of Changes & Orders - R&T 1614

Recording of Hearing - R&T 1611, Rule 312

Reductions/Stipulations by Board - R&T 1607

Regular Equalization Period - R&T 1604

Relief of Penalties, by Board Resolution - R&T 4833.1, 4985.3

Request for Findings - R&T 1611.5, Rule 308

Request for Information, Assessors' Right to - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905

Request for Transcript - R&T 1611

Residential Properties under $1,000,000, Appraisal Report Restrictions - R&T 80.1; V2-B&P 11319

Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9;

39 USC 3001(h); 3005

Review of Penalties Issued by Assessor - R&T 1605.5
Appeals (Cont)
Right to, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
BOE, Filing by Proper Parties - V1-HPR 5070
BOE Employee Subpoenas & Compensation - R&T 1609.5
Signature Block Language, Prescribed - R&T 1603(f)
Solicitations for Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Required Statements & Format of - B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations, Vendor Filing, Restrictions on - B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Statement of Corrections to Auditor - R&T 1614
Stipulations,
  Assessor, by - R&T 1607
  Board Action - R&T 1607
  Non-valuation issue to exhaust Admin. Remedy - V2-R&T 5142
Submission, Matters taken under, at Conclusion of Hearing - Rule 313(i)(1)
Subpoenas - R&T 1609, 1609.5, Rule 322
Subpoenas of State Board Employees - R&T 1609.5
Supplemental Assessment Filing Period,
  12 Months after notice if stipulation to Judgment Error - R&T 75.31(c)(3)(B)
  Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
  Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Supplemental Roll Application - LTA 91/053, 95/036
Tax Representative Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Taxpayer & Board may agree to extension of time on record - R&T 1604(c)(1)
Taxpayer & Board may agree to waiver of time on record - R&T 1604(c)(1)
Timely Hearings & Exceptions - Rule 309
Transcript Request - R&T 1611
Two Year Hearing Requirement - R&T 1604, Rule 309
Two Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Two Year Waiver - R&T 1604, 1641.2, Rule 309
Uniform Standards of Appraisal Practice apply to Written Statements of Value - R&T 80.1; V2-B&P 11319
Unsecured Roll Changes, Auditor to Tax Collector - R&T 1651
Valuation Statements,
  Auditor 2nd Monday Each month, to - R&T 1614
  Copies to Controller/Sups - R&T 1649-1650
  General - R&T 1647-50
Value Increase, Assessor's Authority & 10 Day Notice - R&T 1609.4, Rule 313(f), 307(d)
Vendor/Tax Reps, Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Waiver of Two Year Hearing Requirement - R&T 1604, Rule 309
Waiver of Two Year Hearing Requirement, 90 Day Extension - R&T 1604, Rule 309
Who May File Application - R&T 1603
Within 12 months of Notice, Judgment Error - R&T 1603(c), LTA 91/053, 95/036
Written Statements of Value made for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Written Stipulation - R&T 1607
Appeals Board – (See Appeals; BOE),
  2 Year Waiver - R&T 1604, 1641.2 , Rule 309
  2 Year Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
  5 Year Professional Experience Required - R&T 1624, 1624.05
  10 Boards per County Maximum - R&T 1621
  60 Day Filling Period From date of on Tax Bill or Postmark - R&T 75.31(c)
  60 Days for Members to Receive Training - R&T 1624.01
  60 Days from Assessor response to Informal Review, Filing Deadline- R&T 1603(d)
  90 Day Extension of Two Year Waiver - R&T 1641.2
$1,000,000, Residential property with value less than, Appraisal Report Restriction - R&T 80.1; V2-B&P 11319
Additional - R&T 1626.1
Administrative Law Judge, Hearing Officer Contracts - R&T 1636
Administrative Remedy, Stipulation on Non-valuation Issues - V2-R&T 5142
Affect of Pending Litigation on Timely Hearing - R&T 309(c)
Alternate Members - R&T 1622.5
Amendments to Application not duplicate filings - R&T 1603.5
Appeals Board. 10 Board Maximum - R&T 1621
Appearance at Hearing, Failure to Appear - Rule 313(a)
Appearance by Family Member - Rule 317
Applicant's Value Opinion on Application not Binding at Hearing - R&T 1610.8
Applicant's Value to Prevail after Two Years - R&T 1604, Rule 309(c)
Appeals Board (Cont)

Application,

- Amendments not duplicate filings - R&T 1603.5
- Due on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
- Duplicate, Clerk may Reject - R&T 1603.5
- Prescribed Language, Signature Block - R&T 1603(f)
- Reduced Assessment, for - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/053, 95/036

Appointment of Members - R&T 1622.1

Appraisal Report Restrictions, Residential Property under $1,000,000 - R&T 80.1; V2-B&P 11319

Appraisal Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8

Appraisal Unit, Portions of, under Appeal - Rule 324(b)

Assessment Appeals Board & Hearing Officers, Duplication of Language – R&T 1612.5

Assessment Hearing Officers (See Hearing Officer)

Assessment Hearing Officers - R&T 1636-1641.5

Assessments of other Properties not to be Considered - R&T 1610.8 footnote (Evidence), Texaco v. LA County

Assessments outside normal Period, Judgment Error - R&T 1603, LTA 91/053, 95/036

Assessor Approval of Extension Deadline, Declines in Value - R&T 1603(d)

Assessor Required to Attend Hearing - R&T 1610.2

Assessor Response to Informal Review, Filing Deadline - R&T 1603(d)

Assessors' Right to Request Information From Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905

Attorney Fees - R&T 1611.6

Base Year Value Reduction, Application for - R&T 80, 81

Board of Supervisors as Members - R&T 1622.2

Burden of Proof - R&T 167, 501 footnote, 1601 et seq., 1610.8 footnote, Rule 321

Burden of Proof, Escape Assessments - R&T 167

Burden of Proof, under R&T 501 Assessment - R&T 501 Footnotes

Chairman - Rule 310

Clerk of, Approval of Extension Deadline, Declines in Value - R&T 1603(d)

Clerk of, Duties of - CAC XIII-16, R&T 1628

Comparable Sale Evidence Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/041, Main & Van Karman Associates v. Orange County

Conclusions, Record & Transcripts - R&T 1611.5

Confidential Information - R&T 1609.6

Consolidation of Appeals - R&T 1604(c)(2)

Continuances - Rule 323

Continuances, Failure to Provide Data under 441(d) - R&T 441(h)

Contracts with Office of Admin Hearings - R&T 1636

Corporations as Applicants - Rule 317

County, General - R&T 1601-1721, Rule 301-326

Court Actions to Commence within 6 months - R&T 1615

Creation of - CAC XIII-16, R&T 1620

Data 90 Days Past Lien Date - R&T 402.5, B of A v. County of Fresno

Definition - Rule 301

Deliberation in Private, at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)

Delivery of Roll to Auditor - R&T 1614

Discontinuance - R&T 1626

Documentation of Qualifying Experience - R&T 1624, 1624.05

Duplicate Applications, Clerk may Reject - R&T 1603.5

Economic Unit,

- Equalization if Escape under R&T 469 Audit - R&T 1605(c)
- Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
- Portions of, under Appeal - Rule 324(b), R&T 1605(c)

Eligibility for - R&T 1624

Enforceably Restricted Land - R&T 1630

Equalization Period - R&T 1604

Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(c)

Evidence,

- Board not bound by Applicant's Value Opinion on App - R&T 1610.8
- Comparable Sale Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41, Main & Van Karman Associates v. Orange County
- Not include other Assessments - R&T 1610.8 footnote (Evidence) Texaco v. LA County

To be presented - See Footnotes to R&T 1610.8, Rule 313

Examination of Applicants - Rule 316

Examination Required for Reductions in Value - R&T 1607

Exchange of Information - R&T 1606, Rule 305.1, B of A v. County of Fresno
Appeals Board (Cont)

Exchange of Information, Incomplete Compliance - Rule 309(c)
Exemptions, Board has no Jurisdiction to Grant or Deny - Rule 302(c)
Extension of,
  2 Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
  Time for Hearing - R&T 1604, 1641.2
  Two Year Waiver, 90 Day - R&T 1641.2
Extent of Jurisdiction - R&T 1610.8 footnotes, Rule 302
Failure to,
  Appear at Hearing - Rule 313(a)
  File COS, BPS or Building Permit, Burden of Proof - R&T 167
  Provide Data under 441(d), Continuances - R&T 441(h)
  Provide Data under 441(d), 2 Year Waiver Extension - R&T 441(h)
False Statements to - R&T 1610.4
Filing Date Extension by Board of Sups Resolution - R&T 1603(d)
Filing Date if County Offices Closed on Normal Deadline - R&T 1603(b)(4)
Filing Deadlines Falling on Saturdays and Sundays - R&T 166, 724, 1603(b)(4)
Filing Period,
  Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
  General - R&T 80, 1603, 1603(d), 1604, 1605, Rule 305, 306, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
  Supplemental Assessments - R&T 1605, Rule 305
Finality of Decisions - Rule 326
Finding of Facts - R&T 1611.5, Rule 308
Forms - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/53, 95/36
Hearing,
  Extension of Time for - R&T 1604, 1641.2
  Held within 2 Years & Waiver, to be - R&T 1604, 1606, 1641.2, Rule 309
  Notice - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
  Procedure - Rule 313
Hearing Officer (See Hearing Officer),
  General - R&T 1636-1641.5
  Contracts with Office of Admin Hearings - R&T 1636
  Request for - R&T 1636, 1637(a)(3) – ALO 190.0043
  Value Limits - R&T 1637
Increases in Value, Assessor's Authority & 10 Day Notice - R&T 1609.4
Informal Review Response, Affect on Filing Date - R&T 1603(d)
Information from Applicant, Assessors' Right to Request - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Inter-County Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Judicial review - R&T 1610.8 footnotes
July 2 as 1st Day to File Appeal for Main Roll - R&T 1603, LTA 91/053, 95/036
Jurisdiction & Functions - Rule 302, 1610.8 footnotes, 1614
Lack of Appearance at hearing - Rule 313(a)
Legal Counsel - V2-Gov 31000.7
Legislature to Provide Rules of Appointment/Removal - CAC XIII-16
Market Value Less than Taxable, No New Base Year Value - Rule 305.5
Matters taken under Submission, at Conclusion of Hearing - Rule 313(i)(1)
Maximum Number of Boards per County - R&T 1621
Meeting Dates, Counties over 4 Million - Rule 309
Meeting Dates, County of 4,000,000 - Rule 309
Meeting on 4th Monday of Each month - R&T 1604, Rule 309
Meeting, Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Meets to Equalize Roll in 2nd-58th Class County, Date - R&T 1604
Members, 5 Years Professional Experience Needed - R&T 1624.05
Member(s),
  Board of Supervisors - R&T 1622.2
  Conflict of Interest - R&T 1624.2
  Disqualification - R&T 1624.1, Rule 308.5
  Disqualification, Clerk of the Board to Resolve Disputes - R&T 1624.4
  Disqualification, Objection at earliest possible time - R&T 1624.4
  Documentation of Qualifying Experience - R&T 1624, 1624.05
  Eligibility for - R&T 1624
  Objection to - R&T 1624.4, 1641.2
  Qualifications, County of less than 200,000 - R&T 1624
  Qualifications, County of 200,000 - R&T 1624.05
Appeals Board (Member(s)) (Cont)
Replacement - R&T 1623.1
Term in Office - R&T 1623
Training Mandatory - R&T 1624.05
Multiple Owners - Rule 317
Nature of Hearing - R&T 1605.4, Rule 313
Non-valuation issues, Stipulation to exhaust Admin. Remedy - V2-R&T 5142
Notice of,
Assessment and Review Outside Regular Period - R&T 1605
Decisions - Rule 325
Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)
Hearing - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
Right to Appeal - R&T 75.31, 75.51, V2-R&T 2611.6
Notification of Hearing, 45 days before - R&T 1605.6
Number Per County - R&T 1621
Objection to Member - R&T 1624.4, 1641.2
Overcoming Presumption of Value after 2 Years - Rule 309(c)
Penalties Issued by Assessor, Review of - R&T 1605.5
Penalties, Relief of, by Board Resolution - R&T 4833.1, 4985.3
Personal Appearance - Rule 317
Pipeline, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Prehearing Conference - Rule 305.2
Post Lien Date Information, 90 Day Rule - R&T 402.5, B of A v. County of Fresno
Prescribed Language, Signature Block - R&T 1603(f)
Presence of Assessor - R&T 1610.2
Presumption of Applicant's Value, Exceptions - Rule 309(c)
Presumption of Base Year Values - Rule 305.5
Private Meeting by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Procedure - Rule 313
Procedure of Decisions - Rule 324
Property Tax Administration Funding for - R&T 95.3
Publication of Board Meeting Dates - R&T 1601
Quorum & Vote Requirements - Rule 311
Record, Transcript, Conclusions - R&T 1611.5
Record of Changes & Orders - R&T 1614
Recording/Reporting - R&T 1611.5, Rule 312
Reductions in Value & Stipulations - R&T 1607
Regular Equalization Period - R&T 1604
Relief of Penalties, by Board Resolution - V2-R&T 4833.1, 4985.3
Removal of Member - R&T 1625
Representation by Legal Counsel - Rule 314
Request for Information, Assessors' Right to - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
Request for Transcript - R&T 1611
Residential Properties under $1,000,000, Appraisal Report Restrictions - R&T 80.1; V2-B&P 11319
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h); 3005
Review of Penalties Issued by Assessor - R&T 1605.5
Right to Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
Roll Access - R&T 1602
Roll Changes at Direction of - R&T 1614
BOE Employee Subpoenas & Compensation - R&T 1609.5
Selection of Members - R&T 1622
Signature Block Language on Application, Prescribed - R&T 1603(f)
Solicitations, Vendor Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Required Statements and Format - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h); 3005
State-Assessed Property - R&T 1815-2125, Rule 371-404
Statement of Corrections to Auditor - R&T 1614
Stipulations, Action - R&T 1607
Stipulation, Non-valuation issues, to exhaust Admin. Remedy - V2-R&T 5142
Submission, Matters taken under, at Conclusion of Hearing - Rule 313(i)(1)
Subpoenas - R&T 1609.4, Rule 322
Subpoenas of State Board Employees - R&T 1609.5
Appeals Board (Cont)

Supplemental Assessment Filing Period,
12 Months after notice if stipulation of Judgment Error - R&T 75.31(c)(3)(B), 1605(b)
Within 60 Days on Date of Tax Bill or Postmark - R&T 75.31(c), 1605
Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Taxpayer & Board may agree to extension of time on record - R&T 1604(c)(1)
Timely Hearings & Exceptions - Rule 309
Tax Representative Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Training for Members - R&T 1624.01-02
Transcript Request - R&T 1611
Two-Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Two-Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Two-Year Waiver - R&T 1604, 1641.2, Rule 309
Two-Year Waiver, 90 Day Extension - R&T 1641.2
Uniform Standards of Appraisal Practice apply to Written Statements of Value - R&T 80.1; V2-B&P 11319
Unitary Mining/Mineral Prop.- R&T 1642-45.5
Valuation by Hearing Officer - R&T 1641-1
Valuation Procedures - R&T 1609.8
Value Increase - R&T 1609.4, Rule 313(h), 307(d)
Vendor/Tax Reps, Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Waiver of Two-Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Waiver of Two-Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Appeals Board, before - Rule 317
Assessor's Representative, by, at Appeals Hearing - 1610.2
Family Member, by, at Appeals Board - Rule 317
Lack of, at Assessment Appeals Hearing - Rule 313(a)
Veteran's Representative, by, Veterans' Exemption - R&T 253
Apple Computer, Inc. v. Assessment Appeals Board, 105 Cal.App.4th 1355, R&T 469, 1605, CAC XIII 16
Appeal Not Allowed on Uncompleted Audit - R&T 1605 fn
Audit of Profession, Trade or Business - R&T 469 fn
Application,
Adjustment, Assessed Public Property, for – (See BOE, Section 11)
Appeals - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Assessment Appeal (See Appeals; Appeals Board),
Amendments to App. not duplicate filings - R&T 1603.5
Board Member, by - R&T 1612.5, 1622.6, Rule 308.6
Claim for Refund - R&T 1604 (b)(1)
Duplicate, Clerk may Reject - R&T 1603.5
Employees, by - R&T 1612.7 1622.6, Rule 308.6
Hearing Officer, by - R&T 1622.6, 1636.5 Rule 308.6
Not Required for Reduction of BYV, El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 1603 fn
Prescribed Signature Block Language - R&T 1603(f)
Change in Assessment, Procedure, for - Rule 305, 306
Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
Exemption, Valid, Enrollment of, for - R&T 272
Historical Contract, Fees - V2-Gov 50281.1
Property Tax Relief - V2-Gov 16112
Redemption of Tax-Defaulted Property, for - V2-R&T 4105
Reduced Assessment, for - R&T 80, 1603, 1605, 2052, Rule 305, 306, 308.6 (See Appeals; Appeals Board; BOE)
Reduction in Base Year Value, for - R&T 80, 81, 1603, 1605
Separate Account Transfer Insurance Commissioner Application - R&T 487
Separate Assessment, for - V2-R&T 2188.4, 2821-27
Separate Parcel Valuation, Fee - V2-R&T 4151
Application Software, Computer Programs & Storage Media - R&T 995, 995.2, Rule 152, LTA 99/39
Appointment of,
Members of Appeals Board - R&T 1622.1
BOE Secretary - V2-Gov 15604, 15605
Tax Collecting Procedure Committee - V2-Gov 30302
Timber Advisory Board, by BOE - R&T 431, 434.2

17
Apportionment, of Tax,
   Before and after 1978-79 - R&T 93
   General - R&T 93-100.6
   Per Government Code Prior to 1978-79 - R&T 93
   Per R&T Code after 1978-79 - R&T 93

Apportionment Contracts,
   Revenue, City/County - CAC XIII-29
   Sales & use Tax, Local Govt - CAC XIII-29

Appraisal,
   Appeal, Restrictions, Residential Property under $1,000,000 - R&T 80.1; V2-B&P 11319
   Contracts for, by Assessor - R&T 674
   Contracts with BOE for other Services/Appraisals, by Assessor - V2-R&T 15624
   Certificate,
      Advanced - R&T 671
      Permanent - R&T 670, Rule 283
      Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
      Assessor required to Possess - R&T 670 & 673, V2-Gov 24002.5
   Fee, Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
   Non-Prop 13 Property to Verify Value, of - R&T 405.5
   Periodic, of Property not under Prop 13 - R&T 1716
   Probate, COS Filing at time Inventory & Appraisal filed with Court - R&T 480
   Standards, Requirement for - V2-B&P 11319
   Unit,
      Fixtures, Machinery & Equipment - Rule 461(d)
      General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
      Portions of, under Appeal - Rule 324(b)
   Written Statements of Value, for Fee, Restrictions - R&T 80.1; V2-B&P 11319

Appraisal Certificate,
   Advanced - R&T 671
   Permanent - R&T 670, Rule 283
   Required for Assessor - R&T 670 & 673, V2-Gov 24002.5

Appraisal Commission,
   General - R&T 1716-1721
   Membership - R&T 1716
   BOE Representative Membership - R&T 1716

Appraisal Fee,
   Recovery of, Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
   Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5

Appraisal Reports,
   Appeal, Restrictions, Residential Prop under $1,000,000 - R&T 80.1; V2-B&P 11319
   Written Statements of Value for Fee, Restrictions - R&T 80.1; V2-B&P 11319

Appraisal Standards, Requirement for - V2-B&P 11319

Appraisal Unit,
   Escape Assessment Per R&T 469 Audit Opens Review of - R&T 1605(e)
   Fixtures, Machinery & Equipment - Rule 461(d)
   General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
   Inter-County Pipelines, Appeals of - R&T 401.8
   Pipelines, Appeals of - R&T 401.8
   Portions of, under Appeal - Rule 324(b)
   Timber - Rule 41, 53

Appraiser,
   Advanced Appraisal Certificate - R&T 671
   Certification,
      General - R&T 670, 673, Rule 281-283
      Permanent - R&T 670, Rule 283
      Temporary - R&T 673, Rule 282
   Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
   Defined - Rule 281
   Disclosure of Financial Interests - R&T 672
   Guidelines for Appraiser Certification and Training – LTA 11/012
   Licensing Requirements & Certification, State - [B&P 11300-313.5]
   Training Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
   Training Requirements - R&T 671 (See Certification)
   Uniform Standards of Professional Appraisal Practice (USPAP) Adherence - V2-B&P 11319

Appraisement & Inventory, Probate, CIO Statement Filing at Time of - R&T 480
Approaches to Value (See BOE; State-Assessed Property),
    Cable TV - R&T 107.7
General - R&T 110, 110.1, 110.5, 401, Rules 2 - 8
Appropriate Tax Rate - R&T 5811
Appropriations,
    Limit - CAC III B-8
    Local Government, Annual Limit - CAC III B-1 through -11
    Open-Space Land Subventions - V2-Gov 16140
    Property Tax Relief - V2-Gov 16100, 16131
    School Cost Reimbursement - V2-R&T 2240
    School Funding Minimum Requirements - V2-Ed Code 41203.1, 41023.3, 41204.4
    Subject to Limit - CAC III B-8, -9
    Timber Tax Fund - V1-Timber 38904
April 1,
    Assessor Gives Copies Welfare/Vets Claims to BOE - R&T 254.5
    Assessor Notifies if §619 Notice Provided – R&T 1603
    HOX Claim Mailed to New Co-op Housing Info Request - Rule 135(f)
    Last Day to File for Documented Vessel Classification - R&T 255
    Last Day to File for Historical Aircraft Exemption - R&T 255
    Property Statement Due - R&T 441
April 5, Account to Auditor for Money Collected - V2-R&T 2616
April 10, 2nd Installment of Secured Roll Tax Delinquent - V2-R&T 2618, 2705
April 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
April 30,
    Auditor Prepares Corrected Valuations Statement - R&T 1647
    HCD Reports New Mobilehome Owners to Assessors - R&T 5841
    Last Day to File Private Railroad Car Report W/BOE - V1-RR Car 11271
    Timber Tax Due for Prior 1 Jan-31 Mar Period - V1-Timber 38401
April, 2006, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)
Aqueducts, Assessment of - CAC XIII-19
Area, Common, Defined & Requirements for - V2-R&T 2188.5
Area, Timber Value - V1-Timber 38204, Rule 1020
Area of Reasonable Size,
    Defined, Base Year Transfers - R&T 69.5(g)(3), (4)
    Incidental Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
    Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
Armed forces Personnel, Exemption - CAC XIII-3
Arms Length Transaction - R&T 110(b), Rule 2
Army (See Military, Veterans' Exemption, & Disabled Veteran)
Art,
    Artists, and, Definitions - R&T 217
    Defined - R&T 217
    Works of, Assessment - R&T 986
    Works of, Exemption - R&T 217, LTA 04/047
Art Gallery Display Exemption - R&T 217, LTA 04/047
Article XI - Local Government Section of the CA Construction
Article XIII - Revenue & Taxation Section of the CA Construction
Article XIII A - Tax Limitation under Prop 13
Article XIII B - Constitutional Government Spending Limitations, CA Construction
Article XVI - Public Financing Section of the CA Construction
Artistic Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Assembly Hall,
    $50,000, Low Valued Possessory Interest Exemption - R&T 155.20
    Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Assess, Liability for Willful Failure or Neglect to - R&T 1361
Assessable Property,
    Adjustment of - CAC XIII-3.5
    Value Adjustment by Legislature - CAC XIII-3.5
Assessed Value,
    Aggregate, Pipeline Rights of Way - R&T 100.01, 401.8
    Allocated Unitary - R&T 746
    Cities - V2-Gov 43004.5
    Defined - R&T Value, Property Tax Relief - V2-Gov 16101.5
    Ratio to Market Value - CAC XIII-3.5, R&T 135, 205.1
    Total, Factor to Modify, Schools, by BOE - V2-Ed 41200

19
Assessed Value (Cont)

Addition of Other Claimants to Roll - R&T 610

Burden of Proof at Appeal Hearings – (See Burden of Proof & Appeals)

Court Challenge by , Prop Sold for Unsecured Tax - V2-R&T 2954-2956

Definition - R&T 23, V2-R&T 4922

Errors by , Correction of - V2-R&T 4831.5

Errors by , Correction of, BOE Assessed Property - V2-R&T 4876.5

Last, Notice of Cancellation of Tax/Penalties - V2-R&T 4946-47

Other Persons Claiming Ownership of Property, Name to Roll - R&T 610

Payment of Taxes Credited to Wrong Property - V2-R&T 4911-16

Persons Claiming Ownership of Property, Name to Roll, Documentation for - R&T 610

Provide Scale Floor Plan Drawing for Assessor - R&T 72

Reassessment Petitions for State Assessees' - R&T 759

Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)

Right to Informal Review - R&T 534(c)

Roll Contents to Include Assessee's Name - R&T 602, Rule 252

Secured Roll - R&T 405, 610

Unsecured Bill Sent To, Payment by Agent - V2-R&T 2910.7

Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)

Assessment - Yellow Tab, Part 2, V1

Assessment,

75% Penalty - R&T 503

Administrative Review by Taxpayer - R&T 469, 1604, 1605, 1610.8

Heavenly Valley v. El Dorado County Board of Equalization (2000) 84 Cal.App.4th 1323

Administrator - R&T 612

Agencies where Prop is Situated - R&T 404

Agent - R&T 612

Air Taxi - R&T 1154, Rule 202

Aircraft - R&T 5362-5367

Aircraft Situs - Rule 202, 203

Aircraft, BOE Standards & Guides - R&T 5364

Allocation of Imp Value - CAC XIII-13, R&T 607-8, Rule 2

Allocation of Value – ALO 170.0005

Annual - R&T 405

Annual, of State-Assessed Property - R&T 721

Appeals (See Appeals, Appeals Board and BOE)

Appeals, Clarify Two-Year Period on Pending Supplemental and Escapes – R&T 1604

Appeals, Assessment of (Material Value) – ALO 180.0086

Aqueducts - CAC XIII-19

Assessor Performed Duty Properly/Fairly, Presumption that - Rule 321(a), [Evidence Code 664]

Assessor's Authority to Assess - CAC XI-1(b), R&T 401

Bailee - R&T 612

Benefit, County Service Area Vector Control - V2-STATS 1985, CH. 551

Bonds, Annual Notice to Assessor, Contents of - R&T 163

Business Records - R&T 997

By Agencies where Prop is Situated - R&T 404

By more than one County, County's Obligation - V2-R&T 4988

By more than one County, Taxpayers Obligation - V2-R&T 4988

Cable TV Interests - R&T 107.7

Calamity – (See Disaster Relief & Calamity)

Canals & Bridges - CAC XIII-19

Cancellations - V2-R&T 4988; 4990

Cellular Sites, Subdivision Map Act Exemption, Separate - V2-R&T 2823, [Gov 66412]

Change In, Application Procedure - Rule 305, 306

Computer Basic Operational Programs - R&T 995.2

Computer, Disks, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/039

Computer Program Storage Media - R&T 995, Rule 152, LTA 99/012

Condominiums, Separate - V2-R&T 2188.3, 2188.6

Conservation Easements - R&T 402.1, 2-Civ 815.1

Conservator - R&T 612

Cooperative Housing, Separate - V2-R&T 2188.7

Correctness of - CAC XIII-32, Rule 321(a), [Evidence Code 664]

Creation of Lien or Charge on Prop - R&T 867

Cultivated/Uncultivated Land - R&T 402

Damaged/Destroyed Property - CAC XIII-15, R&T 120; V2-Gov 43007-13
Assessment (Cont)

Decedent's Estate - R&T 982, 982.1
Declines in Value - CAC XIII-A, 2, R&T 51(a)(2) & (e), V2-R&T 4831(b), Rule 461, LTA 95/054
Defined, Various - V2-R&T 3695.3, 4656.1, 4671.3
Delinquent – (See Tax-Defaulted Property)
Disaster – (See Disaster Relief & Calamity)
Disaster Relief, for - CAC XIII-15, R&T 170, 181-191
Distribution of Delinquent Taxes - V2-R&T 4658-4658.4
Ditches, Etc - CAC XIII-19
Documented Vessels - R&T 227, 1138-1141
Double, by Same Agency, Assessor's Responsibility - V2-R&T 4990
Electrical Corporation Property - CAC XIII-19
Enforceably Restricted Historical Property - R&T 439.2, 439.4
Errors,
Correction of (See Errors, Roll Corrections)
In Lieu Payment, County of 8,000,000 - V2-R&T 4833
Owner's Name, in - R&T 613
Escape (See Escape Assessments),
8 Year Statute of Limitations - R&T 75.11(d)
75% Penalty Application of - R&T 503
Appeals, Burden of Proof - R&T 167
Burden of Proof upon Appeal - R&T 167
Change in Ownership Statute of Limitations - R&T 75.11, 532
COS Filing Tolls Statute of Limitations - R&T 75.11, 532
Declines in Value - V2-R&T 4831(b), LTA 95/054
Entry on Roll - R&T 864
Notice of Proposed - R&T 531.8
Pro-ration of - R&T 531.2(b)
Payment over 4 Years if Tax Bill over $500 - V2-R&T 4837.5
Payment Plan, Installment, Interest Charge - V2-R&T 4837.5
Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Roll Correction, Clarify Provisions – R&T 4831
Statute of Limitations (See Statute of Limitations),
8 Year - R&T 75.11(d)(2), 532
Change in Ownership - R&T 75.11, 532
Tolled Until COS filed - R&T 75.11, 532
Underassessed Property, 8-Year Statute of Limitations - R&T 75.11(d)(2), 532
Easements, Conservation, Trail & Scenic - R&T 402.1
Estates of Decedents - R&T 982-982.1
Estimated, Railroad Car Tax - V1-RR Car 11312
Executor - R&T 612
Extension Beyond Statute of Limitations - R&T 532.1
Failure to File Property Statement - R&T 531, 862
Fixtures – ALO 170.0039
Fixtures/Personal Prop on Board Roll, Delinquent Tax Collection - R&T 760
Floating Homes - R&T 229, ALO 170.0041
Flumes - CAC XIII-19
Full Value, at - R&T 401
Gas Corporations - CAC XIII-19
Geothermal Properties - Rule 473, Phillips Petro v. County of Lake
Golf Courses & Substances within - CAC XIII-10
Golf Courses - CAC XIII-10, R&T 52
Grapevines Destroyed by Pierce's Disease, Replacement of - R&T 53
Guardian - R&T 612
Hazardous Waste Properties - R&T 402.1-.3, V2-H&S 25202.2, 25229
Historical Property - CAC XIII-8, R&T 439-439.4, V2-Gov 50280-82
Illegal Goods for Sale in Ordinary Course of Business - R&T 129
Illegal, Cancellation of Private RR Car Tax - V1-RR Car 11596
Implements of Husbandry - R&T 411-414
Improvements on Exempt Land - R&T 609
Improvements, Procedure - R&T 608
Information Supporting, Written Request for - R&T 408(e)(2)
Informal Review of, Right to - R&T 75.51(g), 2611.6
Intangibles - R&T 535
Inter-County Pipelines - R&T 401.8-401.10
Inter-County Pipeline Rights of Way - R&T 100.01, 401.8
Assessment (Cont)

Jeopardy, Railroad Car, Delinquent Tax - V1-RR Car 11354
LCA Land - CAC XIII-8
Land under Wildlife Habitat Contract - R&T 423.8
Lead County Assessment Duties, Commercial Air Carriers – R&T 1153.5
Leased Land - V2-R&T 2188.4
Leased Personal Property as Single Assessment - R&T 623
Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Lessor/Lessee, Jointly, Unsecured Roll - R&T 405
Levels, Measurement/Adjustment, by BOE - CAC XIII-18
Liability of Assessor for Failure to Assess - R&T 1361
Lists, of Cities, Corrected - V2-Gov 43067
Livestock, Pro-ration of Stock Between Counties - R&T 990
Local Government Property - CAC XIII-11, R&T 987
Local Government Property in Mono County - CAC XIII-14
Local Roll Index, Preparation - R&T 615
Local Roll, Defined - R&T 109
Low Valued Property, Exemption of - CAC XIII-7, R&T 155.20
Manufactured Homes, Assessment of - R&T 5831
Maps, Production to be Funded by General Fund - R&T 1256
Migratory Livestock - R&T 990
Mineral Rights - R&T 427, 607.5, Rule 468, 469, (See Minerals)
Mines and Quarries - Rule 468
Minimum Fractional Interest Transfer - R&T 65.1
Minimum, Low Valued Property, Exemption of - CAC XIII-7, R&T 155.20
Mistake in Owners Name - R&T 613
Mobilehomes, Rules & Regulations set by BOE - R&T 5840, V2-Gov 15606.1
More than one County, Counties' Obligation - V2-R&T 4988
More than one County, Taxpayers Obligation - V2-R&T 4988
Motion Pictures - R&T 988
Multiple Counties - V2-R&T 4988
Notice of - R&T 75.30-75.32, 619
Notice of,

Amount on Annual Roll - R&T 619, 621
Amount on Annual Roll, not required for Annual 2% Inflation - R&T 619(f)
Amount of Assessment on Roll Value - R&T 619, 621
Assessment and Review Outside Regular Period R&T 1605
Assessment in Lieu of US Mail, Publication of - R&T 621
Declines in Value, Required - R&T 619
Electronic Mail, Use of

Annual Value Notice – R&T 619
Annual Value Change, Posting of on Internet Website – R&T 619, 621
Notice of Value Change – R&T 75.31
Personal Property Value/Ratio used - R&T 619.2
Proposed Escape Assessment - R&T 531.8
Other Properties not to be Considered at Appeals Hearings, of - R&T 1610.8 fn (Evidence) Texaco v. LA County
Oil & Gas Wells/Mineral Rights - Rule 468
On Public Land, Cancellation - V2-R&T 5026-29, 5061-64
Open-Space Fruit/Nut/Vegetable Trees & Vines - R&T 429
Open-Space Lands - CAC XIII-8, R&T 401-430.5, Rule 51-54
Outside Regular Period, Notice of - R&T 1605
Owners Absent or Unknown - R&T 460, 611
Owners' Representative as Assessee - R&T 612
Presumption Assessor Performed Duty Properly/Assessed Fairly - Rule 321(a), [Evidence Code 664]
Proposed Escape, Notice of - R&T 531.8
P.U.D.S. - V2-R&T 2188.5
Parcel Combination Prohibition - R&T 455
Pawnbrokers Unredeemed Goods - R&T 989
Penal, 75% - R&T 503
Penal, Fraudulent Acts of Omission - R&T 503
Penalty,

75% - R&T 503
Procedure - R&T 505
Tax Rate - R&T 506
Assessment (Cont)

Personal Property,
  Failure to Report Accurate Cost - R&T 531.3
  Leased, as Single Assessment - R&T 623
  Fixtures on Board Roll, Delinquent Tax Collection - R&T 760
  Secured Roll, on - R&T 109, V2-2189,3, 2821
Pipeline Rights of Way - R&T 100.01, 401.8
Placement on Roll of State-Assessed Property - R&T 745
Planned Unit Developments - V2-R&T 2188.5
Practices Survey, BOE – (See BOE)
Private Rail Car Tax, Unsatisfactory Reports - V1-RRCar 11314
Private Railroad Car – (See Blue Tab Section V1)
Procedures - R&T 54, 531, 534, 861, Nordlinger v. Hahn
Procedures, BOE Local Surveys - V2-Gov 15640-15646
Property Deeded to State, Etc, Tax-Default - R&T 568
Property in Litigation - R&T 983
Property in more than one County - R&T 865
Property in more than one Tax Rate Area - R&T 606
Property where Situated - CAC XIII-14
Public Land, on, Cancellation - V2-R&T 5026-29, 5061-64
Public Utility Property - CAC XIII-19
Rail corridors - CAC XIII-11 fn
Railway Property - CAC XIII-19
Ratio - CAC XIII-3.5, R&T 135, 205.1
Ratio, State-Assessed Property - R&T 722
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Regular Assessment Period Defined - R&T 1605(f)
Restrictive Covenants/Restrictions - R&T 402.3
Review of, Extension of Appeal Filing Date by Board of Sups Resolution - R&T 1603(d)
Review of, Taxpayers' Right to - R&T 75.51(g), V2-R&T 2611.6
Returnable Drink Containers - R&T 996
Right to Informal Review, Taxpayer's - R&T 75.51(g), V2-R&T 2611.6
Roll – (See Assessment Roll)
Roll Being Prepared - R&T 75.3
BOE, Finality of - R&T 733
Scenic Easements - R&T 402.1, V2-Civ 815.1
Section 11 - CAC XIII-11, R&T 987
Separate (See Separate Assessment),
  Applications/Computations - V2-R&T 2821-2827
  Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
  Community Apartment Projects - V2-R&T 2188.7
  Land & Improvements, for - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
  Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823
  Mobilehome - V2-R&T 2188.10
  Provide for Payment of Tax, to, State Policy - V2-R&T 2801
  Satisfy or Remove Lien, to, State Policy - V2-R&T 2801
  Statement of Separate Ownership - V2-R&T 2188.2
  Timeshares, Fee - V2-R&T 2188.8-2188.10
  Undivided Interests - V2-R&T 2188.11
Service Station Fixtures - LTA 88/024
Single-Family Dwellings - CAC XIII-9, R&T 167, 401.4
Single, Intra-county Pipeline Rights of Way, Segment Combination - 401.13
Single, Leased Personal Property - R&T 623
Special,
  Cemeteries - CAC XIII-3
  Definition - V1-RR Car 11403, V1-Timber 38202
  Quiet Title Action - V2-R&T 3966, 3967, 3969, 3972
Special Taxes, Power of Cities, Counties and Special Districts to Impose - CAC III A-4
Stock Co-ops, Separate - V2-R&T 2188.7
Stock Cooperative – ALO 170.0096
Statewide Uniformity - R&T 169
Statute of Limitations (See Statute of Limitations)
Subsidy Payments not as Income - R&T 402.9
Supplemental (See Supplemental Assessments; Supplemental Roll)
  And Non-supplemental, of Newly Constructed Fixtures - R&T 75.15
  Builder's Inventory Exclusion - R&T 75.12
Assessment-Supplemental (Cont)

CIO System - R&T 75.75.80
Calamity - R&T 170(i)
Computation by Auditor - R&T 75.41
Disaster - R&T 170(i)
Enrollment of Calamity Reductions by - R&T 170(i)
Museums Exempt from - R&T 202.2
Not Classed as Escape - R&T 75.20-22
Open-Space Lands, Nonrenewal – ALO 790.0185
Pro-ration Factors - R&T 75.41
Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/60
Statute of Limitations - R&T 75.11, 532; LTA 88/075
Statute of Limitations, Tolled until COS filed - R&T 75.11, 532
Tax Bill Mailing - R&T 75.51
System - V2-Gov 43000
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Tax Defaulted Property - R&T 568
Tax Defaulted Property, Notice on Roll - R&T 614
Tax Refund From Appeals, Correction of Cross Reference – R&T 5096
Taxable Property by Assessor - R&T 405
Telephone Companies - CAC XIII-19
Timeshare Estates - R&T 998, V2-R&T 2188.8, 2188.9
To Other Than Land Owner - V2-R&T 2188.1, 2188.2
Toll Bridges - R&T 985
Trail Easements - R&T 402.1, V2-Civ 815.1
Transfer from Secured Roll to Unsecured Roll - V2-R&T 2921.5
Trustee - R&T 612
Uniformity, Statewide - R&T 169
Unpatented Land - R&T 403
Vehicle Equipment, Certain - R&T 994
Vessels, 4% - Rule 151
Water Distribution Systems - V2-R&T 2189.6
Water Ditches - R&T 984
Wildlife Habitat Contract - R&T 423.8
Willful Failure or Neglect of Assessor, Liability - R&T 1361
Williamson Act Land - CAC XIII-8
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Year of - R&T 118, 532
Year, Defined, Statute of Limitations - R&T 532
Assessment Appeals (See Appeals, Appeals Board, BOE)
Assessment Bonds, Annual Notice to Assessor, Contents of - R&T 163
Assessment Levels, Measurement/Adjustment - CAC XIII-18
Assessment Lists, Cities, Corrected - V2-Gov 43067
Assessment Maps, Production to be Funded Through General Fund - R&T 1256
Assessment Notice (See Assessment, Notice)
Assessment Practices, BOE to encourage Statewide Uniformity - R&T 169
Assessment Practices Survey (See BOE)
Assessment Procedures – (See Assessment, Procedures)
Assessment Ratio,
   Changes of, Veterans' Exemption - R&T 205.1
   Changes, Veterans' Exemption - R&T 205.1
   Property Tax Relief - V2-Gov 16101.5
Assessment Records,
   General – (See Assessors' Records, & Records)
   Unsecured, Delivered to Tax Collector - V2-R&T 2909.1
Assessment Review, Taxpayer's Right to - R&T 2611.6
Assessment Roll (See Assessment; Roll; Secured Roll; Unsecured Roll)
   601 - R&T 601
   Affidavit of Completion - R&T 616
   Base Year, Community Redevelopment - V2-H&S 33328
   Being Prepared - R&T 75.3
   Certification of, by Assessor - R&T 616
   Charges for Placement on Roll after Delivered to Collector - V2-R&T 2604
   Contents of - R&T 601-602, Rule 252
   Clarify Provisions (Statute of Limitations) – R&T 4831
   Defined - R&T 109

24
**Assessment Roll (Cont)**

- **Delivery to Auditor - R&T 617**
- **Extended, Minimum Contents - Rule 252**
- **Extension of, Past Jul 1 - R&T 155; LTA 03/022**
- **Extension, Official Acts of the Assessor - R&T 155, 155.3; LTA 03/022**
- **Extension, Official Acts of the Auditor/Tax Col., by Controller - R&T 155.3, 155**
- **Information on - R&T 601-602, Rule 252**
- **Inspection and Access to – Rule 266**
- **Land Description - R&T 610**
- **Machine Prepared – (See Roll, Machine Prepared)**
- **Mining/Mineral Rights - R&T 607.5**
- **Modification by State Board - R&T 1610.6**
- **Notice of Assessments on - R&T 619, 621**
- **Notice of Assessments by Publication in Lieu of US Mail - R&T 621**
- **Penalty, Entry of and Form of on Roll - R&T 505, Rule 261**
- **Preparation - R&T 75.3, 601**
- **Retention on EDP Equipment - R&T 109.6**
- **Secured – (See Roll, Secured & Secured Roll)**

**Assessment Systems, Cities - V2-Gov 43000**

**Assessment Uniformity, BOE to encourage - R&T 169**

**Assessment Year - R&T 118, 532**

**Assessment Year, Defined for Statute of Limitations - R&T 532**

**Assessor(s)**

- **Addition of Names of Other Claimants to Roll - R&T 405, 610**
- **Access to Other Assessor's Information - R&T 408(2)(b)**
- **Access to Timber Tax Records - V1-Timber 38706**
- **Affidavit of Roll Completion - R&T 617**
- **Affidavit Request of Any Person in County - R&T 453**
- **Affidavit Required to Request Inspection of FTB Records - V1-PIT 19551**
- **Agreement to Extend Beyond Statute of Limitations - R&T 532.1**
- **Annual Assessment Responsibility - R&T 51(e), 405**
- **Annual Reappraisal of Property not Required - R&T 51(e)**
- **Annual Notification of Bond Principal Balances - R&T 163**
- **Annual Report to BOE re: HOX - R&T 1367**
- **Appeal Deadline extension for Declines in Value, Approval by - R&T 1603(d)**
- **Appeals, Right to Request Information from Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905**
- **Appraisal Certificate required - R&T 670 & 673, V2-Gov 24002.5**
- **Appraisal Commission Membership - R&T 1716**
- **Appraisal Fee Recovery, Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5**
- **Assessee to be Enrolled - R&T 405, 610**
- **Assessee, Addn. of Other Claimants to Ownership, Documentation Required - R&T 610**
- **Assessment Review, Informal, Taxpayers' Right to - R&T 75.51(g), 2611.6**
- **Auditor to Deliver Roll To, by 30 September - V2-R&T 2601**
- **Authority to Assess - CAC XI-1(b), R&T 401**
- **Availability of Business Records to - R&T 470**
- **Board of Supervisors or BOE to provide equip, books, furniture, office, stationery - R&T 1251-1256**
- **Bond Principal Balance, Report to - R&T 163**
- **Books, Blanks, & Map Form Prescribed by BOE - V2-Gov 15617**
- **Bond - R&T 1361-66; V2-Gov 1450 - 1462, 24120-24156**
- **Certificate, Appraisal, BOE - R&T 670, 673**
- **Confidentiality of Records - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-6254] Conflict of Interest Provisions - R&T 1365**

25
Assessor(s') (Cont)

Contracts for Appraisal Work & with Consultants - R&T 674
Contracts with BOE for Other Services/Appraisals - V2-R&T 15624
Copies, COS, Recorder to provide Assessor Orig. or True Copy- R&T 480(f)
Copies of Roll to Cities of 2nd-58th Class Counties - R&T 647
Copy of Scale Floor Plan Drawing for - R&T 72
County Supervisors/BOE to provide equip, books, furniture, office & etc. - R&T 1251-1256
Declaratory Relief Action by - R&T 538, V2-R&T 5152
Definition - R&T 128, Rule 301
Delivery of Roll to Auditor - R&T 617
Description of Property for Tax Deed Sale - V2-R&T 3691.3
Destruction of Records after 3 Years if Microfilmed - R&T 465
Destruction of Records after 6 Years - R&T 465
Disaster Relief Refunds, Interest not required if transferred to Auditor w/in 120 days - V2-R&T 5151
Draft Copies of Exemption form/Checklist by 1 Dec - Rule 101
Duplicate of Property Statement Returned by July 15 - R&T 443.1
Duties of Board of Supervisors in Relation to - R&T 1251
Educational & Experience Requirements - R&T 670 & 673, V2-Gov 24002.5
Employee Evaluation Not to be Based on Val. Enrolled Or Tax Collected - R&T 5907
Enrollment of Valid Exemption Applications - R&T 272
Equipment, books, furniture, office room, stationery, Board or BOE provided - R&T 1251-1256
Errors (See Errors)
   Correction - R&T 51.5, 531.2, 532, V2-R&T 4831
   Declines in Value - V2 R&T 4831
   Extension of Appeal Deadline, Declines in Value, Approval by - R&T 1603(d)
   Extension of Time for Filing BOE Reports - V2-Gov 15620
   Factual Errors, Correction - R&T 51.5, LTA 91/053
   Furniture & Equipment Provided by Board of Sups - R&T 1251-1256
   Handbook and LTAs, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
   Homeowners' Exemption Affidavit to be Mailed By Jan 15 - R&T 255
   Homeowners' Exemption Info Transmission to BOE - R&T 218.5
   Improvement Bonds, Annual Reporting to Assessor - R&T 163
   Increase in Value at Appeals, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
   Inform Assessee of Value Increase by 1 July, to - R&T 619
   Informal Review of Assessment, Taxpayers' Right to - R&T 75.51(g); V2-R&T 2611.6
   Information Supporting Enrolled Assessment, Request for - R&T 408(e)(2)
Inspection of
   Corporate Records - V2-Corp 1506
   FTB Records by County with Affidavit - V1-PIT 19551
   State Income Tax Records - R&T 405 fn (Extent of Assessor's Rights), Lyon's v. Estes, [B&C 26453c]
   Work by BOE - V2-Gov 15612
   Insurance Company Separate Account Public List - R&T 441.1(a)(4)
   Judgment Error,
      Affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 95/36
      Agreement with Taxpayer, Appeal Term - R&T 1603, LTA 95/36
      Correction - R&T 51.5, LTA 91/53
   July 1 Roll Completion Date - R&T 616, 617
   Lead County Assessment and Duties, Commercial Air Carriers – R&T 1153.5
   Legal Counsel - V2-Gov 31000.6-31000.7
   Legal Entity Ownership Program (BOE), Transmit Data of Non-filers to Assessor – ALO 290.0006, 770.0078
   Letters and Handbooks, BOE, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
   Liability against Official Bond - R&T 1361-1366; V2-Gov 1450 - 1462. 24120-24156
   Liability for Failure to Assess - R&T 1361, 1366
   List of Racehorse Tax Returns to Collector by 25 Dec - Rule 1045
   Local Roll Certification - R&T 616
   Local Roll Completed/Delivered to Auditor by July 1st - R&T 616, 617
   Local Roll Index Preparation - R&T 615
   Mailing of Homeowners' Exemption Affidavit - R&T 255.3
   Mandatory Audit, Written Findings, re Data Altering Previous Assessment - R&T 469
Map(s) (See Maps),
   Descriptions - R&T 322-327
   Subdivision, Existing Residential Structures Prohibitions – R&T 327.5
   Subdivision Maps; Digital Copies – R&T 327.1
Assessor(s’)(Maps)(Cont),
Used for Assessment Purposes only - R&T 327
Negligence, Liability, Etc. - R&T 1361-1366
Non Mandatory Audits, Written Findings - R&T 469
Not Liable for Accuracy of Property Characteristics - R&T 408.3
Notice to,
AAB Clerk and Tax Recorder if §619 Notice Provided – R&T 1603
Dept of Aeronautics, Aircraft in County - V2-R&T 5366
Improper Veterans' Exemptions - R&T 284
Zoning or Re-zoning Changes - V2-Gov 65862, 65863.5
Obligation to Follow BOE Rules/Regs - R&T 538
Official Acts, Time Extension - R&T 155; LTA 03/022
Official Maps - R&T 325
Non Mandatory Audits, Written Findings - R&T 469
Obligation to Follow BOE Rules/Regs - R&T 538
Notice to,
AAB Clerk and Tax Recorder if §619 Notice Provided – R&T 1603
Dept of Aeronautics, Aircraft in County - V2-R&T 5366
Improper Veterans' Exemptions - R&T 284
Zoning or Re-zoning Changes - V2-Gov 65862, 65863.5
Obligation to Follow BOE Rules/Regs - R&T 538
Official Acts, Time Extension - R&T 155; LTA 03/022
Official Maps - R&T 325
Non Mandatory Audits, Written Findings - R&T 469

Parcels – (See Maps & Parcels)
Parcels Sold to State not to be Combined by - R&T 455
Penalty Assessment, Entry of and Form of on Roll - R&T 505, Rule 261
Penalty for Failure to Complete Local Roll - R&T 1366
Penalty for Failure to File Statistical Statement - R&T 1366
Penalty for Refusing to Give Info to - R&T 462, 468
Penalty for Refusing to Give Info to - R&T 462, 468
Periodic Appraisal of Property not under Prop 13 - R&T 1716
Placement of Personal Property on Secured Roll - R&T 109
Possessory Interest Changes, report by Govt Entity within 60 Days - R&T 480.5
Preparation of Assessment Roll - R&T 75.3, 601
Prescribe Form of Property Statement Attachments, to - 441.5, Rule 171
Prescribed Property Statements Transmitted from BOE - R&T 452
Prescribed BOE Exemption forms/Checklists To, by 1 November - Rule 101
Presumption Duty Performed Properly & Property Assessed Fairly - Rule 321(a), [Evidence Code 664]
Provide BOE with Info re: State-Assessed Property, to - R&T 831
Prescription of Roll Data to Special Districts, Etc - R&T 647-649
Public Records, Access to & Fees - R&T 408-409
Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Qualifications for Election to include Appraisal Certificate - R&T 670 & 673, V2-Gov 24002.5
Racehorse Tax Return Forms Provided by 15 December - Rule 1045
Recorder to Provide Orig. COS or True Copy to Assessor- R&T 480(f)
Records,
$1 Fees for Copies - R&T 162
Access to & Fees - R&T 408-409, LTA 11/050
Access by Dept of Child Support Services - R&T 408
Access by Dept of Social Services - R&T 408
Confidential Assessor Records, Access By City Employees – R&T 408.4
Confidentiality - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-4]
Confidentiality (See August 1989 BOE Practices Report)
Copies of Roll for Other Agencies - R&T 647, 649
Custodial Officers, Theft, Destruction, Alteration, Falsification of Pub Records - [Gov 6200-6201]
Custodian of, Criminal Liability - Gov 6200-6201(not in PTLG)
Deletion of - R&T 465
Disclosure in Counties of 4,000,000 - R&T 408.2
Disclosure Requirements - R&T 408, 408.2, 408 (g)
Fees for Development/Provision - R&T 409
Information Supporting Enrolled Assessment - R&T 408(e)(2)
IRS Access - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, BOE 1989 BOE Confidentiality
Assessment Practices Survey, pg 13
Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
Magnetic Tapes are Written Records under Public Records Act - [Gov 6252(e)]
Magnetic Tape, on - [Gov 6252(e)]
Public Inspection - R&T 408.2
Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Required to be Kept by Law - R&T 327, 601-602, Rule 135
Response to Written Request for Info Supporting Assessment - R&T 408(e)(2)
Roll Inspection – Rule 266
Tax Collector Access to - R&T 408 (d), 408(g)
Unsecured Roll, Written Requests for Info by certain Districts - R&T 648
Written Request for Info Supporting Enrolled Assessment - R&T 408(e)(2)
Attorney's Fees,  
Appeals - R&T 1611.6  
Failure to File, Declaratory Relief - V2-R&T 5152  
Auctions, Public, Tax-Defaulted Property - V2-R&T 3693, 3706  
Audit – (See Audits)  
Auditor,  
Accounting to by Tax Collector every 12 months of Moneys Collected - R&T 2616  
Aircraft Tax Revenue Distribution Methods - R&T 5451-5456  
Allocation of Increased Revenues Due to COS - R&T 75.60-75.72  
Allocation of Revenue, Subsidiary Districts, Merged with Cities - R&T 96.15  
Annual Homeowners' Exemption Report - V2-Gov 29100.6  
Assessment Roll, Delivery to - R&T 617, V2-R&T 2909.1  
Audit of Veterans' Exemption Claims - R&T 280-286  
Cancellation of Penalties Due to Error - V2-R&T 4985  
Certification of Timber Value by July 15 - V2-Gov 27423  
City, Defined - R&T 22  
Claim Filing for Reimbursement for Tax Exemptions - V2-R&T 2229  
Computation of Supplemental Assessment - R&T 75.41  
Computation of Taxes - V2-R&T 2152, 2152.5  
Correction of Errors by - V2-R&T 4832  
Correction of Rolls by Appeals Board - R&T 1646.1  
Defined - R&T 22, 286 Rule 301  
Delivery Date of Machine Prepared Roll - V2-R&T 2601  
Delivery of Roll to, by Assessor - R&T 617, V2-R&T 2909.1  
Delivery of Secured Roll to Tax Collector - V2-R&T 2601, 2603  
Disaster Relief Refunds, Interest not required if transferred to Auditor w/in 120 days - V2-R&T 5151  
Distribution of Timber Tax Fund Allocations - V1-Timber 38905.1  
Document/Record Fee Collection - R&T 162  
Entry of Local Roll Totals - R&T 1646  
Entry of Taxes - V2-R&T 2152  
Estimate of Total State-Assessed Property from BOE - R&T 755  
Estimates of BOE Assessed Value To, by July 15 - R&T 755  
Extension of Official Acts by the Controller - R&T 155, 155.3  
Handling of Disputed Revenues - V2-Gov 2601, 2603  
Local Roll, Delivery to - R&T 617, V2-R&T 2909.1  
New Construction Increased Revenue Allocation - R&T 75.60-75.72  
Notice to Controller, Revenue Reimbursement(Improper Exempt) - R&T 536  
Notice to, of New Construction Supplemental Billing - R&T 75.30  
Penalty for Failure to Transmit Valuation Statement - R&T 1650  
Property Tax Levy Report - V2-R&T 2237.2-2237.4  
Property Tax Revenue Allocation - (See Revenue Allocation)  
Publish List of Tax-Defaulted Property, 8 September - V2-R&T 3371  
Racehorse Revenue Allocation - R&T 5790  
Racehorse Taxation Responsibilities - Rule 1045  
Report to by Tax Collector every 12 months of Moneys Collected - V2-R&T 2616  
Report to Controller, Moneys Due State - V2-R&T 5100  
Roll Extension, Extension Official Acts by Controller - R&T 155.3, 155  
BOE Roll Transmitted to, by 31 July - R&T 756  
Secured Roll, Delivery to - R&T 617, V2-R&T 2909.1  
Settlement of Moneys Owed to State - V2-R&T 5100  
Taxes/Penalties/Etc May be Canceled, when - V2-R&T 4986  
Transfer of Duties to Tax Collector - V2-R&T 4985.1  
Transfer of Racehorse Taxes - R&T 5783  
Transmission of BOE Roll to - R&T 756, 757  
Transmission of Supplemental Assessment to - R&T 75.40  
Unsecured Equalized Roll Corrections to Tax Coll. - R&T 1651  
Unsecured Roll, Delivery to - R&T 617, V2-R&T 2909.1  
Valuation Statement of Roll Corrections - R&T 1647-1650  
Valuation Statement to Controller/BOE by August 15 - R&T 1647-49  
Veterans' Exemption, Defined - R&T 286  

Auditorium, Civic, $ 50,000, Low Valued Possessory Interest Exemption - R&T 155.20  
Audits,  
Additional Tax Rates - V2-R&T 2271  
Administrative Review by Taxpayer - R&T 469, 1604, 1605, 1610.8 – Heavenly Valley v. El Dorado County Board of Equalization (2000) 84 Cal.App. 4th 1323  
Apple Computer, Inc. v. Assessment Appeals Board, Audit of Profession, Trade or Business - R&T 469 fn
Audits (Cont),
Billing Offsets - R&T 533
Contract Audit Program, BOE - V2-Gov 15624
Escape Assessment Per 469 Audit Opens Review of Economic Unit - R&T 1605(c)
Escape Assessments, Entry on roll - R&T 533
Escape Assessment, Mandatory Audit – ALO 390.0055, 580.0009
Farming - Rule 192
Mandatory (Significant Number of Audits)
General - R&T 469, Rule 192
Do not Prevent Other Audits - Rule 192
Written Findings re Data Altering Previous Assessment - R&T 469
Restructure Audit Program – R&T 469
Offset Billing - R&T 533
Procedure - R&T 469, Rule 191
Purpose of - R&T 469, Rule 191
Required once Every Four Years - R&T 469
Scope of - R&T 469, Rule 193
Tax Collector's Redemption Records - V2-R&T 4108.5
Veterans' Exemptions – (See Veterans' Exemption, Audits)
Veterans' Exemption Claims, of, by Auditor - R&T 280-286
Where Business Property is $400,000 or more - R&T 469, 470
Written Findings re Data Altering Previous Assessment - R&T 469
Augmentation Fund, Educational Revenue (ERAF) - CC III B-6
August, 3rd Monday In, Copies of Roll to Districts, 1st Class County- R&T 647
August 1,
Final Filing Date for Late File 80% reduction eligibility, Documented Vessel Affidavit - R&T 275.5
Last Day to File, Documented Vessel under R&T 227 - R&T 275.5
Last Day to File Historical Aircraft Claim for 80% Exemption - R&T 276.5
Notice of Documented Vessel Assessment - R&T 275.5
Notice of Railroad Car Value Mailed by - V1-RRCar 11336
BOE Adopts Railroad Car Assessment Roll - V1-RRCar 11336
To August 21, Railroad Car Roll Open 4 Inspection - V1-RRCar 11337
August 5, Account to Auditor for Money Collected - V2-R&T 2616
August 10, Tax Collector Collection Report to Auditor - V2-R&T 2628, 2856
August 11, 2004, Homeowners' Exemption on Dwellings Damaged or Destroyed by Wildfire in Shasta Co. – R&T 218(g)
August 15, Valuation Statement Due to Controller/BOE - R&T 1647-1649
August 21, Last Day to Inspect Railroad Car Roll - V1-RRCar 11337
August 25, Tax Collector Statement of Transactions to Auditor - V2-R&T 2616
August 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to File, Property Tax Assistance from State - R&T 20563
BOE Prescribed Prop Statement Transmitted to Assessor - R&T 452
Unsecured Tax on Roll as of 31 July is Delinquent - V2-R&T 2922
August, 2004, Homeowners' Exemption on Dwellings Damaged or Destroyed by Wildfire in Shasta Co. – R&T 218(g)
August, Third Monday In, Copies of Roll to Districts, 1st Class County- R&T 647
Auxiliary Services, Organization Performing, Rummage Sale Storage Area - R&T 214.14(d)
Available for Use, Defined - Rule 463.5(c)(4)
Average Annual Property Tax - V2-Gov 27423
Average Annual Timber Tax Revenue - V2-Gov 27423
Aviation, Assessment Allocation Formula - R&T 5366
Award or Purchase Price, Property Acquired by Govt - Rule 462.5

B
B&C - Bank and Corporation Tax Laws, Blue Tab Section of V1
B&P - Business and Profession Code, Gold Tab Section of V2
Baillee, Assessment to - R&T 612
Balance of Redemption Amount - V2-R&T 4216
Ballot Proposition, Additional Tax Rates - V2-R&T 2280.01
Bankruptcy, Instruments Exempt from Doc. Transfer Tax - V1-DTTA 11923
Bank Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
Bank Site, Wetlands, As Public Entity, Payment of In Lieu Fees - [F&G 1775 et seq., of Sec 2]
Banks, and Corporation Tax - 5th Blue Tab, V1 - V1-B&C 23154-26453.5
Banks, and Financial Corps,
In Lieu Tax - CAC XII-27, V1-B&C 23154
In Lieu Tax not Applied, when - V1-B&C 23154
Leased Property Owned by , Reporting Requirement - R&T 235, 441(f)
Method of Tax - CAC XIII-27, V1-B&C 23181-3
Property Statement, Leased Property - R&T 235, 441(f)

Banks, Public Moneys, Deposit by Legislature - CAC XIII -11
Banks, Tax Rate of - V1-B&C 23181

Base Year Factoring (See Annual Inflation Factor)

Base Year Transfer,
2nd Claim Age 55 Followed by Disability - R&T 69.5(b)(7)
2nd use of exclusion for Disabled Persons - R&T 69.5(b)(7)
After Expiration of Filing Date, Age 55 – R&T 69.5(f)(2)
Age 55 or Severely Disabled, Inter- and Intra-County (Prop 90) - R&T 69.5
Claimant, Defined - R&T 69.3
Commercial Use, Land of Reasonable Size - R&T 69.5(g)(3)&(4)
Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
Contaminated Property, Transfer of - R&T 69.4
Cutoff Date Extended Indefinitely - R&T 69.5
Disabled or Age 55, Inter- and Intra-County (Prop 90) - R&T 69.5
Disabled Persons, 2nd use of exclusion - R&T 69.5(b)(7)
Disaster,
Declared by Governor - CAC III A-2(e), (f), R&T 69, 69.3
New Construction-Post Transfer(Increase notification time to 6 months) – R&T 69.5(h)(4)(A)
Replacement within 5 Years - R&T 69, 69.3
Replace within 3 Years, Board of Supervisors Resolution - CAC III A (2)(e), R&T 69, 69.3, ACA 41
Substantially damaged or destroyed, definition of – R&T 69, 69.3, 69.5
Eminent Domain Property - R&T 68, Rule 462.5
Environmentally Contaminated Property, transfer of - R&T 69.4
Full Cash Value of Replacement Property, Defined - R&T 69.3
Grandparent to Grandchild - ACA 17
Grapevines Destroyed by Pierce's Disease, Replacement of - R&T 53
Incidental Nonresidential Use - R&T 69.5(g)(3),(4)
Inter-County,
Age 55 & Disabled (Prop 90) - R&T 69.5
Disaster Relief - R&T 69.3
Contaminated Property - R&T 69.4
Inter-County (Prop 90), Sunset extended indefinitely - R&T 69.5
Intra-County, Age 55 & Disabled (Prop 60) - R&T 69
Land, of Reasonable size, Defined - R&T 69.5(g)(3)&(4)
More than one, Disability following Age 55 Transfer - R&T 69.5(b)(7)
Nonresidential Use, Area of Reasonable Size - R&T 69.5(g)(3),(4)
Original Dwelling as Replacement Dwelling - R&T 69.5
Ownership (Eminent Domain) – ALO 200.0346
Principal Residences - R&T 63.1(a)(2), 69.5(a), LTA 00/005
Property Taken by Govt Entity - R&T 68, Rule 462.5
Prospective Basis on Claim Filed After Filing Period – R&T 69.5
Replacement Dwelling, Age 55 or over - R&T 69.5
Replacement of Contaminated Property - R&T 69.4, LTA 00/012
Replace (Property Comparable in Size (Gov't Acquisition) – ALO 200.0363
Replacement Property (Eminent Domain and New Construction) – ALO 200.367
Rescission of Claim - R&T 69.5(j)
Severely Disabled Person - R&T 69.5
Substantially damaged or destroyed, clarity of definition – R&T 69, 69.3, 69.5
Sunset Date of R&T 69.5 Extended Indefinitely - R&T 69.5

Base Year Value,
Adjustments - R&T 51, LTA 99/53
Base Year Value Transfers, Over 55 Years in Age and Disabled (Property Held in Trust) - R&T 69.5
Contaminated Property, Transfer of - R&T 69.4
Corrections - R&T 51.5, LTA 91/053, ALO 170.0020, 285.0021
Damaged/Destroyed Property - R&T 51
Declines in Value (Prop 8), Annual Review - R&T 51(a)(2) & (e)
Defined - R&T 50-53, 71, 110.1, Rule 4, 460, 460.1
Elderly and Disabled (Define Claimant and adds Trustees) – R&T 69.5
Errors & Omissions, Statute of Limitations on Corrections - R&T 51.5(b), (c)
Base Year Value (Cont),
Factored - R&T 51, LTA 99/53
Factored, Annual Prop 8 Notice to include - R&T 619
Factual Errors - R&T 51.5, LTA 91/53
Fruit/Nut/Vegetable Trees & Vines - R&T 53
Golf Courses - CAC XIII-10, R&T 52
Government Acquisition,
    Award Price – 200.0305
    Easement – ALO 200.0326
    Thread of Condemnation – ALO 200.0371
Inflation Factor Adjustment - R&T 75.15, LTA 99/053
Inter-County Transfer - R&T 69.5
Intra-County Pipeline Segments and Components - R&T 401.13
Judgment Errors - R&T 51.5, LTA 91/053
Low, Exemption of - CAC XIII-7, R&T 155.20
Manufactured Home - R&T 5802, 5812, 5825
Mobilehome - R&T 5802, 5812, 5825
New Construction - R&T 71
Not Created by Appeals Board if Market Value Less than Taxable - Rule 305.5
Notice of Determination - R&T 75.31
Notice of, Due to New Construction - R&T 75.31
Notice of, Due to Change in Ownership - R&T 75.31
Manufactured Home, of, Defined - R&T 5802, 5825(c)
Mobilehome, of, Defined - R&T 5802, 5825(c)
Omissions & Errors, Statute of Limitations on Corrections - R&T 51.5(b),(c)
Original Property, of - R&T 69.5(g)(2), Rule 462.5(d)
Ownership (Transfer from LLC to trust) – ALO 200.0346
Presumption of, at Appeals - Rule 305.5
Principal Residence,
    Purchase – ALO 200.0096
    Recission – ALO 200.0123
    Step Transaction Doctrine – ALO 200.0128
Property Transferred after 1975 Lien Date - R&T 50
Reduction in Value - CAC III A-2, R&T 51(a)(2) & (e), LTA 86/036
Refund Due to Reduction in - V2-R&T 5096.8
Replacement Property - R&T 68
Replacement of Contaminated Property, - R&T 69.4, LTA 00/012
Restricted Property - R&T 52
Statute of Limitations on corrections in - R&T 51.5(b),(e)
Timberland - R&T 52
Transfer Principal Residence,
    Life Estate – ALO 200.0043
    Owner – ALO 200.0043
    Time Limits – ALO 200.0129
Valuation Defined - R&T 75.8
Base Year, Assessment Roll, Community Redevelopment - V2-H&S 33328
Basic Operational Program, Computer, Defined - R&T 995.2
Basis of Annual Tax - CAC XIII-28
Beneficial Use - R&T 60
Beneficiary,
    Death of, Trustee to File CIO Statement within 150 Days - R&T 480
    Defined - R&T 66
    Trust, Change in Ownership, COS Filing w/in 150 Days of Death - R&T 480
Benefit Assessment,
    2/3rds Vote Required for, & Special Taxes - Prop 218
    County Service Area Vector Control - V2-STATS 1985, CH. 551
Best Use, Highest and - R&T 110 Footnote, L.A. Co. v. McDonnell Douglas
Beverages, Soft Drink Returnable Containers - R&T 996
Bids,
    Competitive, Two Required for Appraisal Contract - R&T 674
    Minimum, Tax-Defaulted Property, Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
    Sealed, Tax-Defaulted Property - V2-R&T 3692
Bill of Rights, Taxpayers' (Morgan, '93) - R&T 5900-5911
Bilingual Notice, English & Spanish, Homeowners' Exemption - R&T 255.8
Billing Notice, Change in Ownership Supplemental Assessment - R&T 75.30
Bills (See Payment, of Taxes; Tax Bills)

Addenda, PERS Property - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908
Consolidated Tax Statement, per Written Request prior to Sep 1 - V2-R&T 2611.7
Consolidated Tax Statement, Cost Recovery - V2-R&T 2611.7
County Tax, Mailed on or before 1 November - V2-R&T 2610.5
Delinquent Installment Penalties - V2-R&T 2617, 2618, 2704, 2705
Delinquent Tax - V2-R&T 2612, 2612.5
Deferral, Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Escape Assessment, 4 Year Installment Payment Plan/Interest Charge - V2-R&T 4837.5
For Taxes, Tax-Defaulted Property - V2-R&T 2612, 2612.5
Mailed to Incorrect Address - V2-R&T 2610.5
Of Lading, Intrastate Water Carrier, Contents - R&T 1021
Of Lading, Intrastate Water Carriers - R&T 1020, 1021
Of Sale & Deed, Timber Yield Tax - V1-Timber 38553
Of Sale, Sale of Property for Unsecured Roll Tax - V2-R&T 2960
Offset Personal Property - R&T 533
Payment over 4 Years if Escape Assessment Tax Bill over $500 - V2-R&T 4837.5
Supplemental Assessment, Content & Mailing - R&T 75.51
State Mandated Costs, Reimbursement Determination - V2-R&T 2241, 2244
Tax,
Assistance/Postponement Notices, Senior Citizen - V2-R&T 2615.6
Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Cancellation, $50 or Less - R&T 75.55, 155.20
Cancellation, where Collection Cost Excessive - V2-R&T 4986.8
Cash Difference Fund - V2-R&T 2611.5
Consolidated Tax Statement, per Written Request prior to Sep 1 - V2-R&T 2611.7
Consolidated Tax Statement, Cost Recovery - V2-R&T 2611.7
Content of Bill - R&T 75.51, V2-R&T 2611, 2611.6
Defaulted Property, Collection of - V2-R&T 2612, 2612.5
Delinquent Installment Penalty - V2-R&T 2617, 2618, 2704, 2705
Escape, Pro-ration of - R&T 531.2(b)
Escape Assessment, Payment over 4 Years if Tax Bill over $500 - V2-R&T 4837.5
Escape Assessments, 4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Information Included on - R&T 75.51, V2-R&T 2611, 2611.6
Informational Copy - V2-R&T 2610.6
Installment Deferral, Secured Roll, Calamities - R&T 194-195.1
Mailed on or before 1 November - V2-R&T 2610.5
Mailed to Incorrect Address - V2-R&T 2610.5
Mailing of - V2-R&T 2610.5
Payment over 4 Years if Escape Assessment Tax Bill over $500 - V2-R&T 4837.5
Pro-ration of Escaped Assessments - R&T 531.2(b)
Reductions in Base Yr. Value Resulting in Refund - V2-R&T 5069.8
Supplemental, Content & Mailing of - R&T 75.51
Unsecured Roll,
Mailing no later than 30 days prior to Delinquency - V2-R&T 2910.1
Payment of – (See also Unsecured Roll Payment)
Pro Rata Payment - V2-R&T 2927.7

Bingo Games,

No Affect on Veterans' Organization Exemption - R&T 215.2
Veterans' Organization Property used for - R&T 215.2
Biopharmaceutical Industry Equipment, Study On Values – R&T 401.20
Birds, Migratory,

Federal Property used for Protection - R&T 254.2
Public Shooting Grounds on Federal Land - R&T 254.2
BIX - Builders' Inventory Exclusion (R&T 75.12 New Construction Exclusion)
Blackwell Homes v. Santa Clara County, Full Cash Value and BYV - CAC III A-2
Blanks, Books, & Map forms, Prescribed by BOE - V2-Gov 15617
Blind in Both Eyes, Defined - VEH 10788 (Mobilehome)
Blind Vending Stand Operators, Stock in Trade Exemption - R&T 216
Blind Vendors, Stock in Trade $1500 Exemption - R&T 216
Blood Tests, Exempt from Taxation - R&T 33
Blood, Exempt from Taxation - R&T 33
Board (See Appeals; Appeals Board; BOE; Specific Board Being Sought)

Defined - R&T 20, Rule 301, V2-R&T 2208.7, Gov 51104, 51201
Timber Advisory, Damaged Timber, BOE to Consult - Timber 38204
Transit Development - R&T 201.1
Board Foot Log Rule, Defined - Rule 1022
Board of Equalization – (See Appeals; Appeals Board; County Board; BOE)
Board of Supervisors (See County Board; Supervisors)
$50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
Administrative Law Judge Contracts, Appeal Hearings - R&T 1636
Adoption of Tax Rates - V2-Gov 29102
Appeal Filing Date Extension Resolutions - R&T 1603(d)
Appeal Hearing Officer Contract with Off of Admin Hearings - R&T 1636
Approval of Sale, Tax-Defaulted Property - V2 R&T 4839.2
Approval of Tax Sales - V2-R&T 3694, 3699
Approval of Reductions, Roll Correction - V2 R&T 4835
As Appeals Board Members - R&T 1622.2
Assessor's equip, books, furniture, office & etc., to provide - R&T 1251-1256
Assessors' Map Funding Through General Fund - R&T 1256
Authority/Duties to Levy Tax - V2-Gov 29102
Cancellation of Tax - V2-R&T 2610.5
Chairman as Member of Appraisal Commission - R&T 1716
Clerk to Transmit Hearing Officer Report - R&T 1640, 1640.1
Disaster Relief Resolution, Inter-County Base Year Value Transfer - R&T 69.3
Disaster Relief Resolution, Intra-County Base Year Value Transfer - R&T 69.5
Documentary Transfer Tax Imposition - V1-DTTA 11911
Duties in Relation to Assessor - R&T 1251
Exemption of Low Valued Property - CAC XIII-7, 155.20
Fixing of County/District Tax Rates - V2-R&T 2151
Hearing Officer Contract with Off of Admin Hearings - R&T 1636
Inter-County Base Year Value Transfer, Disaster Relief Resolution- R&T 69.3
Intra-County Base Year Value Transfer, Disaster Relief Resolution- R&T 69.5
Levying Taxes - V2-R&T 2151
Local Transportation Fund Deposits - V2-R&T 2230
Low Base Year Value, Power to Exempt - CAC XIII-7, R&T 155.20
Low Value Exemption, Escape Assessment - R&T 531.9
Low Value Ordinance Resolution, $50,000 Fairground Pls - R&T 155.20
Low Valued Property Exemption Resolutions - R&T 155.20
Map Funding Through General Fund - R&T 1256
Minimum Assessments, Power to Set - CAC XIII-7, R&T 155.20
Must Supervise County Officer/Employees - V2-Gov 25303
Ordered First Installment Tax Variation - V2-R&T 2700-01
Penalties, pending Appeal, Relief by Board Resolution - R&T 4833.1, 4985.3
Provision of Assessor's Furniture & Equip - R&T 1251-6
Reductions, Roll Corrections, Approval of - V2 R&T 4835
Require County Agencies to Provide Assessor with Copy of Maps - R&T 72
Relief of Penalties, Pending Appeal, by Board Resolution - R&T 4833.1, 4985.3
Resolution,
5-Year Replacement, Disaster Relief - CAC III A (2)(e), R&T 69, ACA 41
Appeal Filing Date Extension - R&T 1603(d)
Authorizing Credit Card Payment of Tax/Fees - V2-R&T 2511.1
Grapevines Affected by Phylloxera - R&T 53
Grapevines Destroyed by Pierce's Disease - R&T 53
Inter-County Base Year Value Transfer, Disaster Relief - R&T 69.3
Intra-County Base Year Value Transfer, Disaster Relief - R&T 69.5
Low Value Exemption, Escape Assessment - R&T 531.9
Low Value Ordinance, $50,000 Fairground Pls - R&T 155.20
Low Valued Property - R&T 155.20
Pre-Payment of Prop Tax, Lot Line Adj. - V2-R&T 2823, Gov 66412
Roll Correction Reductions, Approval by - V2-R&T 4835
Tax-Defaulted Property, Approval of Sale - V2-R&T 4839.2
Tax-Default Property Sold to Non-Profit Organization - V2-R&T 3795.5
Tax Rate Adoption and Levy - V2-Gov 29102
To provide equip, books, furniture, office & etc. for Assessor - R&T 1251-1256
Board Prescribed Forms - R&T 441, 441.5, 452, 469, Rule 171
Board Roll, Defined - R&T 109
Board, Veterans Welfare, Possessory Interest in Real Estate - R&T 213.5
Boats (See Vessel),
7 or more Persons for Hire - R&T 227
15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227 (c)
Annexed as Improvement – (See Specialty Restaurants v. L.A. County)
Boats (Cont.),

Commercial Sports Fishing, Occasional Use, 15% - R&T 227
Dive, Tour or Whale Watching Purposes, used for, 15% - R&T 227
DMV Renewal Withheld, Unsecured Tax Delinquent - V2-3205, VEH 9880
Documented Vessel, Affidavit Filing Date Shift to Feb 15 - R&T 275.5
Documented Vessel, Affidavit Late Filing Deadline for 80% reduction, Aug 1 - R&T 275.5
Less than $400 Value - R&T 228
Registration and Transfer - V2-VEH. 9896

Bodies, Dead,

Anatomical Gifts, Exemption - R&T 33
Medical use Exempt - R&T 33

BOE (See State-Assessed Property),

10 Largest Counties, Sampling of Assessment Practices, Survey of - R&T 75.60
Acts Regulated by , Time Extensions - Rule 1051
Administration of Private Railroad Car Tax - V1-RRCar 11651-55
Adopts Railroad Car Assessments by August 1 - V1-RRCar 11336
Adopts Roll & Transmits to Auditors by 31 July - R&T 756
Advisory Services - V2-Gov 15624
Agent under Gov Code 15626 Defined, Contributions Disclosure - V1-HPR 7004
Aircraft Assessment Standards & Guide - R&T 5364
Aircraft Cost & Value Data, Approval of Commercial Cost Guides for - R&T 5364
Allocation of Revenue, Utility Serving no more than Two Counties, New Construction - R&T 98.8
Announce Open-Space Interest Component - R&T 423, 439.2
Annual Assessment of State-Assessed Property - R&T 721
Annual Meeting with Assessors Required - V2-Gov 15607
Annual Report to Governor - V2-Gov 15616
Annual Schedule of Unitary/Nonunitary Actions - Rule 901.5
Annual Statistical Statement to - R&T 407
Application for Review/Equalization, July 20 - R&T 1840
Appointments, Timber Advisory Board - R&T 431, 434.2
Appraisal Commission, Representative Membership - R&T 1716
Appraisal Practices Data Provision to Assessors - R&T 401.5
Appraiser Certification - R&T 670, 673, Rule 282, 283
Approval, Commercial Cost Services for Cost & Value Data, Aircraft - R&T 5364
Assessed Property – (See also State-Assessed Property)
Assessed Property, Assessor Provided Value Info - R&T 831
Assessed Property, Ratio of Assessment - R&T 722
Assessed Value Modifying Factor, Schools - V2-Ed 41200
Assessment of Pipelines - CAC XIII-19
Assessment Practices Surveys - R&T 75.60, 15640-15645
Assessment Practices Survey, Sampling Survey of 10 Largest Counties - R&T 75.60
Assessment Procedures, Local Surveys - V2-Gov 15640-15646
Assessment Uniformity, to encourage - R&T 169
Assessment, Acts Due on Weekends/Holidays - R&T 724
Assessment, Placement on Roll - R&T 745
Assessor to Provide Info re: State-Assessed Property - R&T 831
Assessors' Consolidated Copy of Board Decisions - R&T 744
Authority to Lease & Hire Real/Personal Property - V2-Gov 15621
Authority to Settle Lawsuits - R&T 744, Uncodified Gen Law Provisions, AB 2737, Ch 93, 1992
Board Decisions, Transmittal of Consolidated Copy to Assessor - R&T 744
Board Member Contribution Disclosure - [HPR 7001-7011]
Board Member Contribution Disc under Gov 15626 - [HPR 7001-7011]
Certificate re: Payment of Timber Tax - V1-Timber 38561-63
Claim for Refund - V1-HPR 5070
Collection of Delinquent Tax, Fixture/Personal Property - R&T 760
Commercial & Industrial Cost Estimating Services, BOE Approval - R&T 401.5
Commercial Cost Services for Aircraft, Approval of - R&T 5364
Comparable Sales Approach, use of - R&T 1815
Computation of Local Govt Property Assessment Ratio - R&T 135, 987
Computation of Section 11 Assessment Ratio - R&T 987
Conferences with Other Officials - V2-Gov 15610
Conflicts of Interest forbidden - V2-Gov 15625
Consolidated Copy of Board Decisions to Assessor - R&T 744
Contract Audit Program - V2-Gov 15624
Contracts with Assessor's, etc., for Other Services - V2-Gov 15624
Contribution Disclosure,
  Board Member, Gov Code 15626 - [HPR 7001-7011]
  General - V2-Gov 15626, [HPR 7001-7011]
  Return of, under Gov Code 15626 - [HPR 7010]
Cost Data, Commercial & Industrial Cost Estimating Services, BOE Approval - R&T 401.5
Cost Estimating Services, BOE Approval - R&T 401.5
Cost & Value Guides, Aircraft, Approval of - R&T 5364
County Allocation,
  Electrical Generation Facilities - R&T 100.9, 721.5; LTA 03/009
  Public Utility Electrical Generation Facilities – R&T 100.11
  Railway companies – R&T 100.11
County Assessment Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Damaged Timber, to Consult Timber Advisory Board - V1-Timber 38204
Delinquent Personal Property/Fixture Tax, Collection of - R&T 829
Destruction of Records after 6 Years - R&T 834
Disclosure, of Contributions - V2-Gov 15626, [HPR 7001-7011]
Dispositional Tax Held by, at Termination - V1-Timber 38565
DMV Photos Obtained - V2-Gov 15618.5
Draft Exemption forms/Checklists Due from Assessors, 1 Dec - Rule 101
Equalization Hearing,
  General - V1-HPR 5070-5087
  Items Subject to Official Notice - V1-HPR 5079
  Jeopardy Determination - V1-HPR 5030-36
  Timber Yield Tax Law - V1-HPR 5040-43
Equalization of Annual State-Assessed Roll - R&T 721
Equalization of State-Assessed Property where City Assesses - R&T 1901-03
Escapes Assessments - R&T 758
Estimate of Total State-Assessed Value to Auditor - R&T 755
Estimates of State-Assessed Value to Auditor by July 15 - R&T 755
Examination of Owner's Books/Paper/Records - V2-Gov 15618
Exemption Forms - Rule 101
Extension of Time for Reports to be Filed with - V2-Gov 15620
Failure to Seek Property Statement Does not Affect Assessment - R&T 829
Fees Charged by, for Revenue District Boundary Changes - V2-Gov 54902.5
Fees for Certified Copies of BOE Records - V1-HPR 5083
Fees for Maps/Statements, Redevelopment Agency - V2-H&S 33328.4
Fees for Record Copies - V1-HPR 5083
Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Finality of Assessments - R&T 733
Fixtures & Personal Property Delinquent Tax, Collection of - R&T 760
Forms,
  Checklist to Assessors by 1 Nov, and - Rule 101
  Copies of Assessors' Forms by 15 October - Rule 171
  Prescribed,
  Board for Assessors, by - R&T 1254
  Business Property Statements to Assessor, 31 August - R&T 452
  Copies from Assessors by 15 October - Rule 171
  Exemption Procedures & Forms - R&T 101, 251
  General - R&T 441, 441.5, 452, 469, 1254, Rule 171
Government Code Provisions - Green Tab Section, V2
Handbooks, Reliability of - LTA 85/111, 86/057, 89/073, 90/071
Hears Appeals on Unitary/Nonunitary Property, 5 October – LTA 90/002
Historical Property Yield Rate Component - R&T 439.2
Homeowners' Exemption Info to be Provided by Assessors - R&T 218.5
Incompatible Activities forbidden - V2-Gov 15625
Industrial & Commercial Cost Estimating Services, BOE Approval - R&T 401.5
Information Disclosure - V2-Gov 15619
Inspection of Railroad Car Tax Roll from August 1 to 21 - V1-RRCar 11337
Inspection of Work of Local Officials - V2-Gov 15612
BOE (Cont),

Insurance Company Assessment - CAC XIII-28
Intangible Rights and Principle of Unit Valuation - R&T 110(d)(2)
Jeopardy Assessment Determination, Railroad Car Tax - V1-RRCar 11351
July 15 First Day to Inspect Board Roll - R&T 755
Last Day to Complete Unitary/Nonunitary Appeals, 31 Dec - R&T 744
Letters To Assessors (LTAs), Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Levy of Private Railroad Car Tax, 1 October - V1-RRCar 11401
Local Considerations & Methods Applicable -R&T 1816
Maintain Listing of Counties Appeal Filing Period - R&T 1603
May Require Assessor to Report Info in His Possession - R&T 831
Measurement/Adjustment of County Assessment Levels - CAC XIII-18
Meetings, Location and Time - V2-Gov 15609

Members,

   Election - CAC XIII-17
   Employees - V2-Gov 15605.5
   Powers and Duties - V2-Gov 15623
   Qualifications - V2-Gov, 15602
   Salaries - V2-Gov 15603
   State Controller as - CAC XIII-17
   Vacancies - V2-Gov 15602

Mobilehome Assessment Rules & Regulations - R&T 5840, V2-Gov 15606.1
Mobilehome Information Exchange - R&T 5842
Modification of Local Roll - R&T 1610.6
New Construction, Utility Serving Two Counties, Revenue Allocation - R&T 98.8
Notice of Equalization Hearing, Lawsuit Settlement Sufficient - R&T 744
Notice of Proposed allocated Unitary Value - R&T 746
Notification of Nonunitary Valuations - R&T 732
Notified by AAB Clerk of Counties Appeal Filing Period - R&T 1603;LTAs 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Obtain Copies of DMV Photos to Enforce R&T Code - V2-Gov 15618.5
Office equipment, books, furniture, office room, stationery for Assessors - R&T 1251-1256
Open-Space Land Yield Rate Component - R&T 423
Party under Gov Code 15626 Defined, Contribution Disclosure - [HPR 7004]
Participant under Gov Code 15626 Defined, Contribution Disc - [HPR 7004]
Personal Property/Fixtures, Delinquent Tax, Collection of - R&T 760
Petitions, Etc, Filing by Proper Parties - V1-HPR 5070.
Pipelines, Assessment by - CAC XIII-19
Powers & Duties - V2-Gov 15606, 15606.1
Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Prescribe Property Tax Exemption Procedures & Forms, to - R&T 251
Prescribed Exemption forms/Checklist to Assessors by 1 Nov - Rule 101
Prescribed Forms - R&T 441, 441.5, 452, 469, Rule 171
Prescribed Forms, Copies from Assessors by 15 October - Rule 171
Prescribed Property Statements to Assessor, 31 August - R&T 452
Principle of Unit Valuation Usage - R&T 723
Principle of Unit Valuation, Intangible Rights - R&T 110(d)(2)
Privately Produced Cost Estimating Services, BOE Approval - R&T 401.5
Procedures & Forms - R&T 101, 251
Property Releases Subject to Liens Caused by Escape Assessments - R&T 867
Property Appraiser Certificate to sit on Assessment Appeal Board - R&T 1624, 1624.05
Property Statement Filing Deadline - Rule 901
Property Statements – (See Property Statements)
Property Tax Administration Grant Program, to Assist in Evaluation - R&T 95.35
Property Tax Administration Program, to Assist in Evaluation - R&T 95.31
Public Utilities Assessment - CAC XIII-19
Quorum for Equalization Hearing, Defined/Required - V1-HPR 5072
Railroad Car Tax Reassessment Decisions - V1-RR Car 11341
Ratio of Assessment - R&T 722
Reassessment Petition,
  Burden of Proof at Hearing - Rule 914
  Content - Rule 906
  Evidentiary Hearings - Rule 913
  Hearing - R&T 742, 743
  Hearing Decisions/Findings, Notice of - R&T 744
  Hearing Location - Rule 910
BOE (Reassessment Petition)(Cont),

Hearing Procedure - Rule 911
Notice of Decision - Rule 915
Oral Hearing - Rule 908
Petitioner Examination - Rule 912
Scope of Hearing - Rule 909
Time allotments - Rule 910
Time Schedule - Rule 905
Timeliness - Rule 907

Reassessment,
Correction of Allocation Petition Filing - R&T 747
Hearing on Petition for Allocation Correction - R&T 748-9
Hearing, Finality of Decision - Rule 916

Record Access Request by CA Forest Products Commission - [F&A 77624]
Records Destruction - V2-STATS 1915 Ch. 59
Registration of Timber Owners - V1-Timber 38351
Regulations - V2-Gov 15606.5
Representative Period Designation, Aircraft Assessment - R&T 1153
Requirement of Assessor to Provide Requested Info - R&T 407
Revenue Allocation, Utility Serving Two Counties, New Construction - R&T 98.8
Roll Corrections - R&T 758
Roll, Transmission to Auditor - R&T 756, 757
Rules/Regs, Declaratory Relief from - R&T 538, (See Declaratory Relief)
Rules/Regs, Obligation of Assessor to Follow - R&T 538
Sale of Documents, Etc - V2-Gov 15622
Sampling,
Assessment Practices, of, Certification without Sampling Survey - R&T 75.60
Assessment Practices, of, Sampling Survey of 10 Largest Counties - R&T 75.60
County Assessment Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Schools, Factor to Modify Assessed Values - V2-Ed 41200
Secretary, Appointment/Duties - V2-Gov 15604-15605
Section 11 Property, Equalization Actions, Notice of Hearing to Auditor/Assessor- R&T 1840
Section 11 Property, Equalization Application - R&T 1840
Settlement Recommendations of Civil Tax Matters - [R&T 6901, 7093.2]
State Assessee's, Reassessment Petitions - R&T 759
Statewide Assessment Uniformity, to encourage - R&T 169 (1993)
Study of Equipment Values – R&T 401.20
Subpoenas of Board Employees, Appeal Hearings - R&T 1609.5
Subpoenas, of Records/Witnesses - V1-HPR 5086, V2-Gov 15613
Survey, Assessment Practices, Sampling of 10 Largest Counties - R&T 75.60
Survey, County Assessment Practices - R&T 75.60, V2-Gov 15640-15645
Tax Agency Consolidation - R&T 38
Tax Collector use of Unsecured methods to collect State-Assessed PP/Fixture Tax - R&T 670, 867
Taxpayers' Advocate Annual Report - V1-R&T 5910
Taxpayers' Bill of Rights, Generally - V1-R&T 5900-5911
Timber Advisory Board, Consultation with, Damaged Timber - V1-Timber 38204
Timber Grading Instructions & Rules - R&T 434
Timber Owners to Register with - V1-Timber 38351
Timber Tax Rate, 31 Dec Last Day to Adjust Certify - V1-Timber 38202-03
Timber Yield Tax Responsibilities – (See Timber Tax)
Training & Advice to Assessors - V2-Gov 15606, 15606.5-15608
Training and Advice from - V2-Gov 15606-15608
Transcription of Recording, Equalization Hearing - V1-HPR 5083
Unitary or Nonunitary Reassessments - R&T 741
Unitary Property Values, Mailing of Notice - R&T 731
Unitary Property, allocated Assessed Value - R&T 746
Unitary Property, Intangible Rights - R&T 110(d)(2)
Unsatisfactory Owner Reports, Assessment - V1-RRCar 11314
Welfare Exemptions,
Board Duties - R&T 254.6
Review Procedures - Rule 136
Write Rules & Regulations of Racehorse Taxation, to - R&T 5871
Bond Issues, Local Government, Exempt from Income Tax - CAC XIII-26
Bond, of Assessor, Liability - R&T 1361-1367; V2-Gov 1450 - 1462
Bonded Indebtedness (See Bonds),
  Local Government - CAC III B-7
  Welfare Exemption - R&T 214 (95 clarification)
Bondholder, Foreclosure on Behalf of - Streets & Highways 8830 (Not in Guide)
Bonding Limits, Local Government, set by Legislature - CAC XIII-20
Bonds,
  1915, not a Tax, Redemption of Tax Defaulted Prop - V2-R&T 4186, 4218
  Assessor's Liability - R&T 1361, 1366; V2-Gov 1450 - 1462
  Annual Report to Assessor, Contents of - R&T 163
  Bond Issues, Local Govt, Exempt from Inc Tax - CAC XIII-26
  Bonded Indebtedness, Local Govt - CAC XIII-7, R&T 197, 163
  Exemption from Taxation - CAC XIII-3, R&T 208, 212
  Improvement, Reflected in Sales Price – R&T 110, LTA 99/12
  Indebtedness - R&T 163
  Indebtedness, Local Government - CAC III B-7
  Interest Income Taxation - CAC XIII-26
  Local Government,
    Bonding Limit - CAC XIII-20
    Income Tax Exemption - CAC XIII-26
    Indebtedness - CAC XIII-7, 163
    Limits set by Legislature - CAC XIII-20
  Part of Sales Price/Value - Rule 4, AH 501 Pg. 70(8-82), LTA 89/68
  Principal Balance of, Annual Report to Assessor - R&T 163
  Report to Assessor, Annual, Contents of - R&T 163
  State & Local Obligations - CAC III B-7
  Welfare Exemption Extends to Include - R&T 214 (95 clarification)
Book and Page to be on Recorded Documents - V2-Gov 27321
Books,
  Blanks, & Map forms, Prescribed by BOE - V2-Gov 15617
  Board of Supervisors or BOE to provide for Assessor - R&T 1251-1256
  Papers, Etc, of Owners, Examination, BOE Assessed Prop - V2-Gov 15618
Bookstores,
  College - R&T 203.1
  Student, Personal Property Exempt - R&T 203.1
  University of California, Exempt - R&T 202.2
Border Zone Property, Hazardous Waste - V2-H&S 25229
Boundary,
  Changes,
    Community Redevelopment - V2-H&S 33328
    Redevelopment District, Filing Deadline - V2-H&S 33674
    Revenue District, BOE Fees for - V2-Gov 54902.5
    School Districts - V2-Gov 54903.1
    State, Legislature, to Determine Taxation - CAC XIII-23
    Tax Rate Areas, Filing Deadline - Gov 54902
    City, Creation/Change - V2-Gov 54900-54903
    Creation/Change, Districts - V2-Gov 54900-54903
    Statement, Community Redevelopment Agency - V2-H&S 33327
    Tax Rate Areas, Map & Boundary Changes, Filing Deadline - Gov 54902
Breach of Contract, LCA - V2-Gov 51250
Breeding Purposes, Horses used for - Rule 1046
Bridges,
  Canals, and - CAC XIII-19
  Toll, Assessment - R&T 985
Broodmares, Racehorse Taxation - R&T 5711-5714
Budgets, Consolidation of County Offices - V2-Gov 24305
Building Department, Seismic Retrofit Certification & Value Report - R&T 74.5(c), LTA 99/060
Building Inspector, Seismic Retrofit Certification & Value Report - R&T 74.5(c)
Builders' Inventory Exclusion - R&T 75.12
Building Permits,
  Assessor's Copy - R&T 72
  Assessor's Copy of Floor plan - R&T 72
  Failure to File, Burden of Proof upon Appeal - R&T 167
  Manufactured Home Installation - V2-H&S 18613.2
  Open-Space Land Easements - V2-Gov 51086
  Transmittal to Assessor - R&T 72

39
Building Plans,
  Approved, Assessor's Copy of Floor plans - R&T 72
  Scale Copy of Floor plan for Assessor - R&T 72

Buildings,
  Accessory, Mobilehome - V2-H&S 18008.5
  Demolition for Exemption Purposes - R&T 214.2
  Higher Education Purposes, used for - CAC XIII-3, XIII-5
  Post Secondary Education, Exempt, used for - CAC XIII-3, 5
  Under Construction, Church Exemption - CAC XIII-5
  Under Construction, Exempt Property - CAC XIII-5

Bulk Sales, Notices, Business Property Statement - V2-CC 6105

Bunker v. Orange County,
  Class action for R&T 1604(c) - CAC XIII-32 fn; V2-R&T 4807 fn
  Determination After Two Years - R&T 1604 fn

Burden of Proof,
  Administrative Hearing - R&T 167
  Appeals - R&T 167, 1610.8(And Footnotes), Rule 321
  Appeals Hearing, Court Cases - R&T 1610.8 Footnotes
  Escape Assessment Appeals - R&T 167
  On,
    Assessor, for Owner-Occupied Residence - R&T 167
    Party Seeking to Overcome Presumption - Rule 2
    Petitioner - 1610.8 & Footnotes (c) Evidence
    Rebuttable Presumption in Favor of Owner, SFRs - R&T 167
    BOE Reassessment Hearing - Rule 914

Bureau for Private Post-secondary and Vocational Education – R&T 203

Business,
  Primary Place of, Single Assessment of Leased Personal Property - R&T 623
  Unrelated, Taxable Income, Welfare Exemption - R&T 214.05

Business and Professions Code (See B&P Code)

Business Day, Close of,
  Delinquent Penalty - V2-R&T 2617-19, 2704-2705.5, 2821, 2922, 2922.5
  Filing of Documents by Mail & following Holidays - R&T 166, 724

Business Inventories,
  Defined - R&T 129, Rule 133
  Exempt - R&T 219, 531.5, Rule 133
  Exemption from Taxation - R&T 219, 531.5, Rule 133
  Exemption, Research and Development Costs – ALO 205.0245
  Exemption, Tomato Paste Bins – ALO 205.0315
  Illegal Goods Exclusion - R&T 129
  Goods Intended for Sale (Replacement Part)s - Amdahl Corp. v. County of Santa Clara (2004), 16 Cal.App.4th 604, R&T 129 fn, 219 fn
  Mobilehomes returned to dealer - R&T 5815
  Manufactured homes returned to dealer - R&T 5815
  Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567

Business Moneys, Kept on Hand, Exempt from Tax - R&T 212

Business Personal Property (See Personal Property),
  $400,000 Full Value, Audits - R&T 469, 470
  Audit Required, $400,000 Full Value - R&T 469, 470
  Escape Per 469 Audit Opens Review of Economic Unit- R&T 1605(e)
  Hand Tool Exemption - R&T 241
  Mailing bill no later than 30 days prior to Delinquent - V2-R&T 2910.1
  Mandatory Audits (Significant Number of Audits) - R&T 469, 470
  Mandatory Audit, (Significant Number of Audits) Written Findings, Data Altering Previous Assessment – R&T 469
  Placement on Secured Roll - R&T 109
  Secured Roll, Unsecured Lien if Real Prop Sold - V2 R&T 2189

Business Personal Property Statement (See Property Statement & Annual Property Statement)

Business Property Statement (See Property Statement & Annual Property Statement)

Business Records,
  Assessment of - R&T 997
  Availability to Assessor - R&T 470
  Defined - R&T 997
  Information, Penalty for Failure to Furnish - R&T 501

Business Solicitations, Deceptive – BPC 17533.6, 17537.9

Business Tax, License Charge - CAC XIII-19 fn
Business Termination,
Certificate of Payment – RR Car 11523
Failure to Withhold Tax from Purchase – RR Car 11522
Notice of Successor Liability – RR Car 11524
Notice of Timber Tax - V1-Timber 38561-38565
Withholding Tax from Purchase Price – RR Car 11521
Business Termination Notice, Timber Tax - V1-Timber 38561-38565

C
Cable Television,
Annual Rent - R&T 107.7
Economic Rent - R&T 107.7
Franchise - R&T 107.7, Gov 53066
Franchise, State Licensed (Switch from Local to State License) – R&T 107.7
Franchise Fee - R&T 107.7, Gov 53066, *Emil Shubat v. Sutter County*, LTA 93/075
Franchise Fee as Economic Rent - R&T 107.7
Franchise Fee Expense, COS to Include - R&T 107.7(e)
Intangible Rights, Examples of - R&T 107.7(d), *Emil Shubat v. Sutter County*, LTA 93/075
License - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/75
Possessory Interest - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/075
Preferred Method of Assessment - R&T 107.7
Property Statement - R&T 107.7
CAC (California Constitution, Front of V1)
Cal State University, Exemption,
General Provisions - CAC XIII-3, R&T 202
Late Claims - R&T 270
Personal Property - R&T 202.5
Calamity (See Disaster Relief & Emergencies),
1995 Storms/Floods - R&T 196.91-196.93,17207, 24374.5
Acquisition of Replacement Property within 5 Years - R&T 69
As Declared by Governor - CAC III A-2(e), (f)
Assessment or Reassessment - CAC XIII-15, R&T 170, 181-191
Assessor may enroll as Supplemental assessment - R&T 170(i)
Base Year Transfer within 5 Years - R&T 69, 69.3
Base Year Transfer within 3 Years, Board of Supervisors Resolution - CAC III A (2)(e), ACA 41, R&T 69, 69.3
Base Year Value of Damaged/Destroyed Property - R&T 51(b)
Bill Installment Deferral, Secured Roll - R&T 194-195.1
Calamity or Misfortune Without Fault of Owner - R&T 170(a)
Certification, Allocation., Remittance, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Certification of Reduction, Jan '93 Storms - R&T 196.61-.63
Earthquake & Fire - R&T 197-198.1
General - R&T 69, 51(b)
Inter-County Transfer, Base Year Value, by Resolution - R&T 69.3
Los Angeles County Civil Unrest, Delinquent Tax - R&T 171
Mobilehome,
General - R&T 172, 172.1
Property Tax - R&T 172, 172.1
VEH License Fee - R&T 172, 172.1
Napa Co. 9/30/00 Earthquake, Reduction in Taxes - R&T 195.86
Northridge Earthquake - R&T 69
Reductions effective for entire month in which Calamity Occurs - R&T 170(e)(2)
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Replacement Property - R&T 69
Supplemental Assessment - R&T 170(i)
Supplemental Enrollment of Reductions - R&T 170(i)
Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Without Fault of Owner - R&T 170(a)
Calculation of Tax Rates - V2-Gov 29103, 29104
Calendar, Property Tax – LTA 10/007, 10/070, 12/003, 13/003
Calendar - Red Tab Section of V1
Calendar Year, Current - R&T 5706
California Academy of Sciences, Exempt - CAC XIII-4, R&T 203.5
California Assessors' Association (C.A.A), Value Study with BOE – R&T 401.20
California Constitution, (C.C)
   Article XI, XIII, III A - Brown Tab, Front of V1
   Implementation of Article III A - 1st Yellow Tab, V1
California Consumer Price Index,
   Annual Inflation Factor Computation - R&T 51(a)(1)(B), LTA 99/053
California Council for Private Post-secondary and Vocational Education – R&T 203
California Department of Aeronautics, Aircraft Data for - R&T 5366
California Department of Transportation, Aeronautics Div. - R&T 5366
California Forest Products Commission, Request for BOE Record Access - Food & Agricultural Code 77624
California Highway Patrol, Vehicle License Fee Support - V1-VEH 11004.5
California Land Conservation Act of 1965 - V2-Gov 51200
California Pollution Control Financing Agency,
   Exemptions - V2-H&S 44556
   Possessory Interests - R&T 201.5
   List of Contracts – CAO 2013/004
California School of Mechanical Arts, Exempt - CAC XIII-4, R&T 203.5
California State University (See Cal State University)
California Tax Credit Allocation Committee, Low-income housing - R&T 402.95
California Timberland Productivity Act of 1982 - V2-Gov 51100
Calistoga Joint Unified School District - V2-STATS 1978, CH. 296
Campaigns & Wars, Listing for Veteran's Eligibility - R&T 205
Canals & Bridges - CAC XIII-19
Cancellation,
   Agricultural Preserves,
      Fee - V2-Gov 51283.5
      Reports to Conservation Dept - V2-Gov 51207,
      Assessments, of - V2-R&T 4988, 4990
   Assessments on Public Land, of - V2-R&T 5026-29, 5061-64
   City Taxes, of, Etc - V2-R&T 4986.2
   Commercial Coach Registration, of - V2-H&S 18551
   Corrections & Refunds, General - V2-R&T 4801-5170
   Delinquent Penalties, of - V2-R&T 4985.2
   Delinquent Taxes, of - V2-R&T 4985.2
   General - 7th Yellow Tab Section of V2
   Historical Property Contract, of - V2-Gov 50284-50286
   Lien, of - V2-R&T 4840
   Mobilehome Registration, of - V2-H&S 18551
Of Tax,
   Exempt Property, on - V2-R&T 5081-5091
   Exemption Claim not Filed Properly, - V2-4987, 5081-91
   Foreign Diplomatic Property - V2-STATS 1980, Ch. 937
   Mistakenly on Secured Roll - V2-R&T 4840
   Penalties, and, Reasons for - V2-R&T 4986
   Penalties, Etc, Notice to Last Assessee - V2-4946-47
   Property Acquired by Public Agency - V2-R&T 4986
   Property Deeded to Veterans' Welfare Board - V2-R&T 4986.4
   Property Did not Exist on Lien Date - V2-R&T 4986
   Property Distributed to State Without Heirs - V2-R&T 4986.5
   State-Assessed Property - V2-R&T 5011-5014
   When Collection Cannot be Enforced - V2-R&T 4946
   Where Collection Cost Excessive - R&T 75.55, V2-R&T 4986.8
Open-Space Contract, Fees - V2-R&T 51287
   Partial, for Late Homeowners' Exemption Claim - R&T 275
   Payment Credited to Wrong Property - V2-R&T 4911-4916
   Penalties, of - V2-R&T 2610.5
   Penalties Due to Auditor's Errors, of - V2-R&T 4985
   Penalties, Etc, Due to Assessor's Errors, of - V2-R&T 4985
   Penalty for Failure to File COS Statement - R&T 482
   Quiet Title Suits against Tax Lien - V2-R&T 4990.3
   Redemption Certificate Notice to Controller - V2-R&T 4803
   Registration of Manufactured Home - V2-H&S 18551
Supplemental Tax Bills, of,
   $50 or Less - R&T 75.55, 155.20
   Exemption Claims, 85% - R&T 75.12

42
Cancellation (Cont),

Tax Bills,

- $50 or Less - R&T 75.55, 155.20
  - Where Collection Cost Excessive, of, - R&T 75.55, V2-R&T 4986.8
- Tax Lien, of, 16th or 36th Section - V2-R&T 5071-5073
- Taxes & Penalties Due to Bond Foreclosures - V2-R&T 4986.3
- Voucher, Payment of Tax on Wrong Property - V2-R&T 4912

Yellow Tab Section of V2

Car Count Averages, Railroad Car Tax - Rule 1003

Cars, Railroad – (See Railroad Car)

Cemeteries, Special Assessment - CAC XIII-3

Cash Difference Fund - V2-R&T 2611.5

Cash Equivalent,

- Adjustments Mandatory - Rule 4, Main & Von Karman Assoc. v. Orange Co.
- Consideration Paid, of, Value Presumption - Rule 2
- Conversion to - Rule 4

Cash on Hand, Business, Exemption of - R&T 212
Cash Value

- General - Rule 2, Rule 460 (See also Full Cash Value and Market Value)
- Intangible Assets & Rights - R&T 110(d), 212 (c)

Cash, Petty, Business Money Kept on Hand - R&T 212

Cattle – (See Animals & Livestock)

Cemeteries, Special Assessment - CAC XIII-3

CCPI,

- CA Consumer Price Index, Annual Inflation Factor computation - R&T 51(a)(1)(B), V2-2212, LTA 99/053

CDs, Compact Disc Electronic Storage Media, Operational Programs - R&T 995-995.2, Rule 152, LTA 99/039

Cellular Tower Radio Transmission Sites, Subdivision. Map Act Exemption - V2-R&T 2823, Gov 66412

Certificate (See Certification),

- Advanced Appraiser, & 12 Hour Annual Training Requirement - R&T 670-671, Rule 283
- Appraisal, Assessor required to Possess - Gov Code 24002.5, R&T 670 & 673
- Appraisal, Required for Assessor - Gov Code 24002.5, R&T 670 & 673

Certificate, of

- Attendance, Historical Aircraft - R&T 220.5
- Delinquency - V1-Timber Tax 38514
- Delinquency, Recording of - V2-R&T 2191.3
- Eligibility, Tax Postponement - V2-R&T 2505, 2514, 20602, 20639.6, 20640.6.
- Payment, Business Termination – RR Car 11523
- Redemption - V2-R&T 4105.2-4106, 4107
- Redemption, Tax-Defaulted Property - V2-R&T 4225

Permanent Appraiser, 24 Hour Annual Training Requirement - R&T 670-671, Rule 283

Physician/Surgeon, Disabled New Construction - R&T 74.3

Recorded Lien, 10 Year Term - V2-R&T 2191.4

Redemption, Notice to Controller of Changes - V2-R&T 4803

RR Car Tax, as Prima Facie Evidence - V1- RR Car 11474

BOE, re: Payment of Tax, Timber - V1-Timber 38561-63

Tax, Sale of, Tax-Defaulted Prop - R&T 3776, 4501 et seq.

Tax, Sale of, Tax-Defaulted Prop, Orange Co - R&T 3776, 4501 et seq.

Tax Clearance, Mobilehome - R&T 5832

Welfare Exemption Organizational Clearance - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Certificated Aircraft,
Air Taxi - R&T 1154, Rule 202, LTA 13/005
Assessment Allocation Formula - R&T 1154, Rule 202
Assessment Representative Periods - R&T 1153
Defined - R&T 1150, 5303
Filing with Lead County – R&T 441(l)
Operators, Possessory Interest – R&T 107.9
Repair Exemption - LTA 02/002
Situs of Aircraft Etc - R&T 1151, Rule 201
Tax Credit - R&T 5096.3
Tax Jurisdiction - R&T 1155
Taxing Agency-Tax Right - R&T 1156
Valuing – R&T 401.5
Certification,
Advanced Appraisal Certificate - R&T 671
Appraisal Certificate Required of Assessor - Gov Code 24002.5, R&T 670 & 673
Appraiser,
Generally - R&T 670, 673, Rule 281-283
License Requirements, and - Business & Professional Code 11300-313.5
Permanent - R&T 670, Rule 283
Temporary - R&T 673, Rule 282
Uniform Standards of Professional Appraisal Practice (USPAP) – (See B&P 11319)
Assessment Roll - R&T 616
Assessor Required to Possess Appraisal Certificate - Gov Code 24002.5, R&T 670 & 673
Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Double Assessment, by Assessor, of - V2-R&T 4990
Local Roll by Assessor, of - R&T 616
Moneys Owed State, of, by the Controller - V2-R&T 4651.4, 5100
Napa Co. 9/30/00 Earthquake - R&T 195.86
Office of Real Estate Appraisal & USPAP - V2-B&P 11319
ORE & Uniform Standards of Appraisal Practice - V2-B&P 11319
Permanent, of Appraisers - R&T 670, Rule 283
Rate, Timber Tax - V1-Timber 38203
Reduction, Disaster Relief for Jan '93 Storms, of - R&T 196.6-63
Reduction in Taxes, Napa Co. 9/30/00 Earthquake - R&T 195.86
BOE, 10 Largest Counties, Sampling Survey of Assessment Practices - R&T 75.60
BOE, without Sampling Survey - R&T 75.60
Seismic Retrofitting Improvements to Bldg Dept - R&T 74.5(c)
Temporary, of Appraisers - R&T 673, Rule 282
Timber Tax Rate, 31 Dec Last Day to Certify - Timber 38202-03
Timber Value by July 15, of, Auditor - Gov 27423
Under Penalty of Perjury, Claimants of Refund - V2-5069.8
Unsecured Roll, by Assessor - R&T 616
Vessel, DMV Withheld Renewal, Delinquent Tax - V2-3205, VEH 9880
Certified Copies/Copy,
Insurance Commissioner Applications, Separate Account Transfer - R&T 487
BOE Records/Files, of, Charge - V1-HPR 5003
Certified Mail, Notice by - R&T 36
Chairman, Defined - Rule 301
Change in Assessment, Application Procedure - Rule 305, 306
Change in Control,
General – (See Change in Ownership)
Legal Entity, Statement of - R&T 480.1-480.2
Change in Ownership,
After-Acquired Title Doctrine – ALO 220.0004
Allocation of Administrative Costs - R&T 75.60-.66
As result of Delinquent Tax - Rule 462.140
Assessments, Statute of Limitation - R&T 75.11, 532
Assessment of Decedent's Estate - 982-982.1
Base Year Value Transfer - R&T 69.5
Base Year Transfer,
After Expiration of Filing Period, Age 55 and Over – R&T 69.5(f)(2)
Disaster Declared by Gov - CAC III A-2
Change in Ownership (Base Year Transfer) (Cont),
Cutoff Date, Extended Indefinitely - R&T 69.5
Grandparent/Grandchild - ACA 17 ratification Mar '96
Over 55 Years in Age and Disabled (Property Held in Trust) - R&T 69.5
Principal Residence,
  Life Estate – ALO 200.0043
  Owner – ALO 200.0043
Time Limits – ALO 200.0129

Base Year Transfer Exclusion, Land of Reasonable Size, Defined - R&T 69.5(g)(3)&(4)
By reason of Death, COS Filing w/in 150 Days - R&T 480
By reason of Death, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Common Area of PUD & Condos - R&T 2188.5
Community Property – ALO 220.0043, 220.0044
Co-op Housing Stock Transfer - R&T 61
Corporation Stock Purchase/Transfer - R&T 64
Correction of Numbering Error – R&T 61
Courts, COS Filing with, at Probate Inventory & Appraisement– R&T 480
Date of,
  General- Rule 462.260
  Inheritance - Rule 462.260(c)
  Intestate Succession - Rule 462.220(b)
  Irrevocable Trust, Inheritance - Rule 462.260(c)(1)
  Leases - Rule 462.260(b)
  Revocable Trust, Inheritance - Rule 462.260(c)(1)
  Sales - Rule 462.260(a)

Deed Presumption – ALO 220.0149, 220.0149.005
Deed Presumption all names on deed have ownership Interest- Rule 462.200(b)
Defined - CAC III A-2, 60-68, 5814, Rule 462.001, 462.5
Disabled Person, 2d Base Year Transfer allowed - R&T 69.5(b)(7)
Disabled Veterans (Military Warriors Support Foundation, Beneficial Ownership) – LTA 13/022

Documentary Transfer Tax,
  Administrative Appeal Process, Establishment of – R&T 11935
  Assessor May Provide Confidential Information to County Recorder – R&T 408
  Death, by reason of - V1-DTTA 11930
  Gift, Inter Vivos, not Applicable - V1-DTTA 11930
  Inter Vivos Gift - V1-DTTA 11930
Documents - R&T 255.7, 480(f)
Easement – ALO 220.0165, 220.0166
Escape Assessments, Statute of Limitation - R&T 75.11, 532
Estate for Years - Rule 462.060(b), ALO 220.0197

Exclusions,
  Apartment Cooperatives - R&T 62(i)
  Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
  Cooperative Housing - R&T 62(i)
  Cooperatively Owned Apartments - R&T 62(i)
  Cotenant Exclusion, (Exclude change in ownership reappraisal) – R&T 62.3, LTA 13/021
  Domestic Partners, Registered – R&T 62(p)
  Employee Benefit Plans - R&T 66
  Floating Homes Marina – R&T 62.5, LTA 13/008
  General Provisions - R&T 61-69.5 Rule 462.240 (462.020/040/160/180)
  Grandparent/Grandchild – (See Grandparent/Grandchild, Prop 193), ACA 17, R&T 63.1, LTAs 98/023, 06/025
  Grandparent/Grandchild Transfers - R&T 63, LTAs 98/023, 06/025
  Housing Cooperatives - R&T 62(i)
  Joint Tenancies - Rule 462.040(b)
  Land of Land of Reasonable Size, Defined - R&T 69.5(g)(3)&(4)
  Legal Entities - Rule 462.180(b), (d)
  Manufactured Home Park Conversions - R&T 62.1, 62.2, LTA 99/075, 02/010
  Mobilehome Park Conversions - R&T 62.1, 62.2, LTA 99/075, 02/010
  Option Grants to Renew or Extend, PIs - R&T 61
  Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018
  Parent/Child Transfers, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
  Partners, Registered Domestic – R&T 62(p)
  Partnerships - R&T 64
  Principal Residences - R&T 63.1(a)(2), 69.5(a)
Change in Ownership (Exclusions) (Cont),

- Registered Domestic Partners – R&T 62(p)
- Tenancies in Common - Rule 462.020(b)
- Trusts - Rule 462.160(b), (d)
- Wills – 625.0251

Exempt Property Sold to Ineligible Transferee – R&T 75.23
Failure to File Statement - R&T 482-485
Failure to File Statement, Penalties - R&T 482, V2-R&T 2516
Failure to Report to the Board (Eliminate Automatic Penalty Abatement) – R&T 482, 483
Failure to Report to the Board Within 45 Days, Penalties - R&T 480.1, 480.2, 482
Fee to Inspect Transfer List - R&T 408.1
Fees/Forms – R&T 480.3-.4
Filing Periods for Notice to Assessor of - R&T 90, 480
Fixtures - R&T 75.15
Floating Homes – R&T 61(c), 62(g)
Foreclosures - Rule 462.120
Form Fees - R&T 480.3
Forms and Fees - R&T 480.3
Fractional, Minimum Assessable Interest - R&T 65.1
Foreclosure – ALO 220.0242
General - CAC III A, R&T 60-68, Rule 462 et seq.
Gift, Inter Vivos, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Govt Entity reporting of Possessory Interest Usage - R&T 480.6
Grandparent/Grandchild Exclusion (See Grandparent/Grandchild)
Grandparent/Grandchild Exclusion - Prop 193
Grandparent/Grandchild, Custodianship – ALO 493.0020
Exclusion, Cooperative Housing Corporation – LTA 11/-52
Limited Liability Company – ALO 493.0081
Transfer,
- Custodianship – ALO 493.0020
- Daughter-in-Law – ALO 493.003
- In-Law Child – ALO 493.0070
- Life Estate – ALO 493.0075
- Limited Liability Company – ALO 493.0081
- Trusts – ALO 493.0131

Transfers - R&T 63.1
Holding Agreements - Rule 462.200(c)
Incidental to An Offer for A, Defined - Rule 463.5(c)(8)
Increased Revenue Allocation - R&T 75.60-75.72
Individual Retirement Account – ALO 220.0258
Interspousal Transfers – ALO 220.0269
Inheritance - Rule 462.260(c)
Insurance Co RP, in Separate Accounts - R&T 480.7, 487 , INS 10506
Intervivos Gift, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Interspousal Transfers - R&T 63, Rule 462.220, ALOs 220.0267, 220.0268
Intestate Succession, Date of - Rule 462.220(b)
Irrevocable Trust, Inheritance - Rule 462.260(c)(1)
Joint Tenancy – ALOs 220.0310, 220.0311
Joint Tenancy Interest Transfers - R&T 61, 65, Rule 462.040
Joint Tenancy, exclusions -Rule 462.040(b)
Leaseback - Rule 462.200(d)
Leasehold Improvements – ALO 220.0361
Leases – ALOs 220.0354, 220.0332.005
Leases - R&T 61(c), 62(g), Rule 462, 462.080, 462.100, 462.260(b) (See Possessory Interest)
Leases, Date of CIO - Rule 462.260(b)
Leases/Term Extension – ALO 220.0357
Lease Option – ALOs 220.0323, 220.0324
Legal Entities,
- Exclusions - Rule 462.180(b),(d)
- Filing Requirements (penalty for failure to file to BOE) – ALO 565.0020
- Franchise Tax Board Determination - R&T 64(c)
- General - Rule 462.180
- Partnerships - Rule 462.180(e)
- Transfer in Ownership Interest - Rule 462.180(c)
- Transfer of Property to - Rule 462.180
Change in Ownership (Legal Entities)(Cont),
LEOP, Franchise Tax Board - R&T 64(e)
Life Estate – ALOs 220.0372.005, 220.0372.015
Life Estate, Personal Lifetime Right of Occupancy – ALO 220.0364.005
Life Estate, Transfer of (R&T 60, 62 LTA 2008/007) – Leckie v. Orange County 65 Cal.App. 4th 334
Life Estates - Rule 462.060(a)
Life Estates & Estates for Years - Rule 462.060
Limited Liability Companies, COS Filing Requirement - R&T 480(h)
Limited Liability Companies, Capital Interests and Profits – ALO 220.0275.030,
Limited Liability Company – ALOs 220.0376, 220.0376.005, 220.0375.035
Limited Partnership – ALOs 220.0526, 220.0394, 220.0385.005
Manufactured Home - R&T 480, 5812, 5814
Manufactured Home Park Conversions, 18 & 36 month Exclusions - R&T 62.2, LTA 99/075
Manufactured Home Park Conversions, Held by Intermediate - R&T 62.2, LTA 99/075
Manufactured Home Parks - R&T 62-62.2, V2-R&T 2188.10, LTA 99/075
Mineral Right Extraction/Production Rights - R&T 61, ALO 220.0402
Minimum Fractional Interest - R&T 65.1
Miscellaneous Arrangements - Rule 462.200
Mobilehome - R&T 480, 5812, 5814
Mobilehome Park Conversions, 18 & 36 month Exclusions - R&T 62.2, LTA 99/075
Mobilehome Park Conversions, Held by Intermediate - R&T 62.2, LTA 99/075
Mobilehome Parks - R&T 62-62.2, V2-R&T 2188.10, LTA 99/075
New Base Year Value Notice - R&T 75.31
Notice to Assessor within 45 or 150 Days - R&T 480
Options – ALO 220.0447
Original Co-Owner Transfers – ALO 220.0451.005
Original Co-Owners – ALOs 220.0453, 220.0454, 220.0454.010
Original Transferor – ALO 220.0457, 220.0458
Oil, Gas, Mineral Production/Extraction - R&T 61
Parent/Child Transfers,
Claims – ALO 625.0039, 625.0035
Custodianship – ALO 625.0055
Domestic Partner – ALO 625.0083
Estate for Years – ALO 625.0084
Exclusion - R&T 63.1, LTA 00/005. 03/018
Exclusion, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
Exclusion, Foster Parent/Foster Child
Exclusion, Add Trustee of a Trust – R&T 63.1
Exclusion Processing Fee (Reverse Reassessment) - R&T 63.1
General (See Parent/Child)
Life Estate – ALO 625.0121
One Million Dollar Exclusion Limit – ALO 625.0145
Partnership – ALO 625.0153
Partnership Dissolution – ALO 625.0156
Step Transaction – ALO 625.0196
Trust, Share and Share Alike – ALOs 625.0235.010, 625.0235.015
Partition – ALO 220.0468.005, 220.0470
Partnership, Deed Presumption – ALO 220.0529
Partnerships - R&T 64, Rule 462.180(c), ALOs 220.0511, 220.0512
Partnership Exclusion - R&T 64
Percentage Interests - R&T 65.1
Personal Property on Secured Roll at Sale of Real Property - V2 R&T 2189
Possessory Interests - R&T 61(b), Rule 462.080
Possessory Interest, Grant of Option to Renew/Extend not a CIO - R&T 61
Possessory Interest Usage, Govt Entity Reporting - R&T 480.6
Preliminary - R&T 480-480.4
Presumption all names on Deed have Ownership Interest - Rule 462.200(b)
Probate Rep. CIO Filing Requirements - R&T 480, Probate Code Sec 8800
Probate, COS Filing at Time of Inventory & Appraiser - R&T 480
Prospective Relief if Filing Period has Expired, Parent/Child Transfer Exclusion - R&T 63 (e)(C)(2)
Purchase Defined - R&T 67, 5814
Real Property - R&T 480
Recorder Required to Provide Copy - R&T 255.7, 480(f)
Recorder to Provide Copy to Assessor - R&T 255.7, 480(f)
Recording Date as Date of - Rule 462.260
Change in Ownership (Cont),
Registered Domestic Partners, CIO Exclusion – R&T 62(p)
Registered Domestic Partners, Transfer of Property – R&T 62
Replacement Property Exclusions - R&T 68
Reporting Requirements - R&T 90, 480
Revocable Trust, Inheritance - Rule 462.260(c)
Right of Redemption Period – R&T 62.11
Sale, Date of CIO - Rule 462.260(a)
Sale and Leaseback - Rule 462.200(d), Pacific Southwest Realty v. LA, (1991)
Secured Personal Property at Sale of Real Property - V2 R&T 2189
Security Transactions - Rule 462.200(a)
Statement – (See Change in Ownership Statement)
Statute of Limitations (See Statute of Limitations),
  Escapes - R&T 75.11, 532
  Supplemental Assessments - R&T 75.11, 532
  Tolled until COS/PCORs filed - R&T 75.11, 532
Unrecorded CIO - R&T 75.11, 532
Step Transaction – ALOs 220.0674, 220.0673
Step Transaction Doctrine as CIO - Shuwa Invest. Corp. v. LA (1991)
Successors of Interests in Prop, 150 Day Filing Requirement - R&T 480
Supplemental Assessment - R&T 75.11, 5812
Supplemental Assessment System - R&T 75-75.80
Supplemental Billing Notice - R&T 75.30
Supplemental System - R&T 75-75.80
Tax Delinquency - Rule 462.140
Tenancies-In-Common - R&T 61, Rule 462.020
Tenancies-In-Common, Exclusions - Rule 462.020(b)
Title Perfection – ALO 220.0715
Transfers Between Parent & Child - R&T 63.1, LTA 00/005, 03/018
Transfers, Date of CIO - Rule 462.260(a)
Trusts,
  Creation - Rule 462.160(a)
  Exceptions - Rule 462.160(b), (d)
  General - R&T 480, Rule 462.160
  Income Beneficiary – ALO 220.0813
  Irrevocable, Date of CIO - Rule 462.260(c)(1)
  Revocable, Date of CIO - Rule 462.260(c)(2)
  Successor Trustee – 220.0823
  Termination - Rule 462.160(c)
Transfer to LLC – ALO 220.0794
Trustee to File Notice of to Assessor within 150 Days - R&T 480
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Unrecorded, 45 Day Notice to Assessor - R&T 480(c)
Unrecorded, Statute of Limitations - R&T 75.11, 532
Vehicle, Terminates Exemption - V1-VEH 10756
Wills, Date of CIO - Rule 462.260(c)
Wills, Share and Share Alike – ALO 625.0260
Change in Ownership Statement,
  Cable Television Interest COS, Content - R&T 107.7(e)
  Change in Control, Entity - R&T 480.2
  Change in Control, Legal Entity - R&T 480.1
  Corp/Partnership Control Change - R&T 480.1-2
  Court, Filing with, Probate Inventory/Appraiserment - R&T 480
  Excusable Delay in Filing - R&T 483
  Failure to File, Burden of Proof upon Appeal - R&T 167
  Fees/Forms - R&T 480.3-4
  Filing Requirements - R&T 90, 480; ALO 220.062, 220.0063
  Filing Periods - R&T 480, LTA 11/048
  Floating Homes on Leased Land (Berths) – R&T 61, 62
  General - R&T 480-480.3
  Govt Entity Reporting of PI Usage - R&T 480.6
  Insurance Co Separate Accounts - R&T 480.7, 487
  Limited Liability Companies, Filing Requirement - R&T 480(h)
  Late File, Overcomes Presumption of Sale Price as Val - Rule 2
  Not Timely Filed, Overcomes Presumption Sales Price as Value - Rule 2
  Penalties for Failure to File-R&T 482, V2-R&T 2516
Change in Ownership Statement (Cont),
Penalty Abatement - R&T 483
Penalty Amounts - R&T 482
Penalty, Successor's Responsibility - R&T 482.1
Possessory Interest Usage, Govt Entity Reporting - R&T 480.6
Preliminary – (See Preliminary Change in Ownership Statement)
Preliminary (PCOR) - R&T 480-480.4
Probate Rep. Filing Requirements - R&T 480, Probate Code 8800
Probate, COS filing at Inventory/Appraisal - R&T 480
Real Property Transfers, Penalties for Failure to File and Number of Days to File – R&T 480, 482
Recorder to Provide Original COS or True Copy - R&T 480(f)
Separate Account Transfer, Insurance Co - R&T 480.7, 487
State Assessees – ALO 760.0002
Statute of Limitations Indefinite until Filed - R&T 75.11, 532
Statute of Limitations Tolled until filed - R&T 75.11, 532
Transfer by reason of Death, Filing w/in 150 Days - R&T 480
Transfer, Insurance Co Sep Accounts - R&T 480.7, 487
Trust, Filing w/in 150 Days of Beneficiary Death– R&T 480
Change in Ownership Statement of Transfer, Insurance Co Sep Accounts - R&T 480.7, 487
Changes, Roll,
General - V2-R&T 4988, 4990
Statute of Limitations - R&T 51.5, 531.2, 532, 866
Characteristics, Property (See Assessors' Records; Fees; Records),
Access to & Fees for - R&T 408.3
Fees for - R&T 408.3, 409
No Liability for Accuracy - R&T 408.3(d)
Public Record and Open to Inspection in all Counties - R&T 408.3
Charges (See Costs; Fees),
Copies of Public Records, for - R&T 162, Gov PRA 6256, 6257
Delinquent Tax Record Preparation - V2-R&T 2621, 2706
Lien on Property, or, Creation of - R&T 867
May Include Development Costs - R&T 408.3, 409
Property Characteristics, for - R&T 408.3, 409
Property Placed on Roll after Delivery to Tax Collector - V2-R&T 2604
Charitable Organizations,
Exemption from Taxation - CAC XIII-4, 5
General Provisions - R&T 214-214.13
In use for 30 Years - R&T 214.3
Rummage Sale Storage Area, Museum Support - R&T 214.14(d)
Schools Less than Collegiate Grade - R&T 214.5
Charitable Property, in use for 30 Years - R&T 214.3
Charitable Purpose,
Includes Educational Purpose - R&T 214
Includes Rummage Storage Area, Museum Support - R&T 214.14(d)
Property used for - CAC XIII-4, 5
Charitable Use, Property Used for 30 Years - R&T 214.3
Chartered Cities – (See Cities)
Chief Accounting Officer - R&T 164
Child, Defined - R&T 62(n)
Child-Parent Transfers (See Change In Ownership Exclusion; Transfers; Parent/Child),
Date of Death as CIO if through Will/Intestate Succession - R&T 63.1
General - R&T 63.1, Rule 463, LTA 00/005, 03/018 (See Change in Ownership; CIO Exclusions)
Not a Public Document – R&T 63.1(i)
Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
Church Exemption (See Exemption, Church),
Affidavit Contents - R&T 256, 257
Affidavit, Annual Filing - R&T 254, 255-257
Annual Notice from Assessor - R&T 257.1
Buildings under Construction - CAC XIII-5
Claims - R&T 256-257.1
General - CAC XIII-3, 4, 5; R&T 206-207, 256-257, 270-1
Late Claims - R&T 270
Lease or Rental of Property by Religious Org.- R&T 206.2
Leased Personal Property – R&T 207.1
Notice of Eligibility/Non Eligibility - R&T 257.1
Parking Areas - R&T 206.1


**Church Exemption (Cont)**

- Parking Lots, Leased - R&T 206.1
- Property Acquired after Lien Date - R&T 271
- Tax Reduction Benefit to Organization - R&T 206.2

Citation, Court, Failure to File Map Legal Description - R&T 457, 459.5

Cities/City,

- Acquisition of Copies of Secured Rolls - R&T 647, 649
- Alternative Method of Property Taxation - V2-Gov 43090-43101
- Assessed Values - V2-Gov 43004.5
- Assessment Lists, Corrected - V2-Gov 43067
- Assessment Systems - V2-Gov 43000
- Auditor, Defined - R&T 22
- Boundary Creation/Change - V2-Gov 54900-54903
- Cancellation of Taxes, Penalties, Etc - V2-R&T 4986.2
- Chartered, Property Owned by - R&T 201.3
- Claims Against, Procedure Prescribed by Legislature - CAC XI-12
- Clerk, Defined - R&T 95(i)
- Defined - R&T 14, 95, V2-R&T 2203, Gov 51075, 51104, 51201
- Description of Property on Unsecured Roll - R&T 648-649
- Equalization - V2-Gov 43065, 43066
- Historical Property under Contract Annexed to - V2-Gov 50288
- Judgment for Taxes, Satisfaction - V2-Gov 43063
- Jurisdictional Change, Affect on Tax Distribution - R&T 99
- List of LCA Prop to Secretary of Resources Agency by 31 Oct - Gov 16144
- Lot Description - R&T 2227
- Merged with Subsidiary Districts, Revenue Allocation - R&T 96.15
- Notice To, LCA - Gov 51243.5
- Population Estimates - V2-R&T 2227
- Power of Counties and Special Districts to Impose Special Tax - V1 CAC III A Sec 4
- Presumption of Tax Paid after 30 Years - V2-Gov 43064
- Property Exempt - R&T 202
- Property Exempt from Taxation - R&T 202
- Qualifying, Property Tax Allocation - R&T 98-98.1
- Rate of Tax - V2-R&T 2262, 2266.5, 2280.1, Gov 43004.5
- Redemption of Property Sold for City Tax - V2-Gov 43061
- Refund of Tax Collected by County for - V2-R&T 5099
- Sale of Property for Tax/Special Assessments - V2-Gov 43005
- Sale/Use Tax Revenue Apportionment Contract - CAC XIII-29
- Special Supplemental Subventions - V2-Gov 16110-16113
- Special Tax Imposition - CAC III A-4
- Tax as Lien on Property Assessed - V2-Gov 43001-3, 43062-3
- Tax Deeds - V2-Gov 43004
- Tax Having Effect as Judgment- V2-Gov 43062
- Tax Payments to Special Districts - V2-Gov 43073
- Tax, Imposition for Local Purposes - CAC XIII-24
- Taxation - V2-Gov 43000-43101
- TEA Formula, Computation Modification - R&T 97.35
- Transfer of Function to County - V2-Gov 51300-51335, 51500-51521, 51540-51562, 51800
- Vehicle License Fee Allocation - V1-VEH 11003.3-4, 11005-11005.6

City (See Cities)

City Clerk, Defined - R&T 95(i)

City Clerk - R&T 95

City of

- Diamond Bar - V2-STATS 1990, Ch. 59
- La Quinta, Allocation of Tax Revenue - V2-STATS 1983, Ch. 53
- Palm Springs, Property/Possessory Interest Owned by - R&T 201.4

City Property, Exempt - R&T 202

City Tax Duty, Transfer to County - V2-Gov 51300-35, 51500-21, 51540-62, 51800

Civic Auditorium,

- $50,000, Low Valued Possessory Interest Exemption - R&T 155.20
- Possessory Interest $50,000 Low Value Ordinance - R&T 155.20

Civic Building, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20

Civic Events, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20

Civil Actions,

- Delinquent Taxes - V2-R&T 3007
- Precedence of Refunds over - V2-R&T 5149
Civil Air Patrol, Vehicle Exemption - V1-VEH 10787
Civil Code - Gold Tab, Back of V2, Other Code Provisions
Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d), In Lieu Payments, National Wildlife Refuge Fund,
Federal Govt. - Refuge Revenue Sharing Act of 1978, Public Law 95-469,
Civil Tax Matters, Recommendation of Settlement, BOE - R&T 6901, 7093.5
Civil Unrest, Los Angeles County, Delinquent tax - R&T 171 (1993)
Claim for Credit, by Mail - V2-R&T 2513
Claim for Refund,
Abandoned Mining Claim, failure to notice – ALO 590.0001
Assessment Appeal, with - R&T 1604 (b)(1)
Conditions - V2-R&T 5097
Contents - V2-R&T 5097.02
Extension Beyond Statute of Limitations - R&T 532.1
Impoundment of Disputed Amounts - V2-R&T 5097.03
Limitations on - V2-R&T 5097.2
Made within 4 Years of Payment, to be - V2-R&T 5097.2
Mailing - V2-R&T 2513
Necessity of - V2-R&T 5142
Railroad Car Tax (See Railroad Car Tax)
Stipulation to Non-valuation Issues, Admin. Remedy - V2 R&T 5142
Superior Court Actions during R&T 4837.5 Installment Plan - V2 R&T 5145.5
Timber Yield Tax – (See Timber Tax Overpayment/Refund)
Within 60 Days of Board Action, Appeal of Escape - V2-5097(c)

Claimant(s),
Defined, Base Year Transfer - R&T 69.3
Land Owned by - R&T 69.5(c)(2)
Of Property, Addition of Name to Roll, & Documentation for - R&T 610

Claims,
Against Cities, Procedure Prescribed by Legislature - CAC XI-12
By Legislature against City/County, Procedure - CAC XI-12
Cemetery Exemption - R&T 256.5, 256.6
Church Exemption - R&T 256-257.1
Exclusion from New Construction, Disabled Person - R&T 74.3
Exemption,
Last Day to File for Partial Exemption - R&T 273.5, 275-276.5
August 1 for Historical Aircraft - R&T 276.5
For Refund (See Claims for Refund)
For Reimbursement of Tax Exemptions, Filing by Auditor - V2-2229
Late, Public School Exemption - R&T 270
Mining, Affidavit of Labor & Recordation - PRC 3912, 3913
Mining, US BLM Maintenance Fee Recordation - PRC 3913
Refund, Timber Tax - V1-Timber 38605, V1-HPR 5022
BOE, Filing by Proper Parties - V1-HPR 5070
Share of Tax Deed Sale, of, by Other Tax Agencies - V2-R&T 3721-3724
Welfare Exemption - R&T 259.5

Classification,
Counties, of - See Footnote to R&T 1603; V2-Gov 28022-79
Counties, Changes to - V2-Gov 28085
Density, Inter-County Pipelines - R&T 401.12
Fixture, as,
Constructive Annexation - Rule 122.5(c)
Examples - Rule 122.5(e), See Instructions to BOE Form 571-L
General - Rule 122.5, 192(d), 463(b)(5)
Intent as Primary Test - Rule 122.5(d)
Intent of Owner - Rule 122.5(d)
Physical Annexation - Rule 122.5(b)
Improvements, as, Examples - Rule 124
Land, as, Examples - Rule 124
Legislative Analyst's Review/Report on - V2-R&T 2229
Property, of - V2-R&T 2204, Rules 121-124
Racehorses, of - Rule 1047
Vehicles, of - V1-VEH 10753.2

CLCA - California Land Conservation Act (See LCA)
Clearance Certificate, Organizational Welfare Exemption - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Clerical Errors,
Correction of Base Year Value, discovery of – ALO 28.0021
Clerical Errors (Cont)
Correction of & Statute of Limitations - R&T 51.5, V2 4831, LTA 91/053
On Delinquent Roll, Correction - V2-R&T 4834.5
Clerk, City, Defined - R&T 95(i)
Clerk - Rule 301
Clerk of,
Appeals Board, the,
Disqualification of Board Member, participation in - R&T 1624.4
Duplicate Applications, Rejection of - R&T 1603.5
Notified by Assessor of §619 Notices - R&T 1603
Assessment Appeals Board, Approval of Extension Deadline, Prop 8 - R&T 1603(d)
Board of Supervisors, to Transmit Hearing Officer Report - 1640, 1640.1
Notify BOE of Last Day of Appeal Filing Period - R&T 1603
Clincs, Outpatient - R&T 214.9
Close of Business Day,
Delinquent Penalty - V2-R&T 2617-19, 2704-05.5, 2759 R-63, 2768 R, 2821, 2922-22.5
Filing Deadlines - R&T 166, 724
Closed Hearings, Railroad Car Tax Reassessment Petitions - V1-RRCar 11338-9
Co-op – (See Cooperative, Cooperatives and Cooperatively owned, and Housing)
Coach, Commercial - V2-H&S 18001.8, 18218 (See Commercial Coach; Trailer Coaches)
Coast Guard - Personnel Exempt from Taxation - CAC XIII-3 (See Military; Veterans' Exemption; Disabled Veteran)
Coastal Conservancy, Agricultural Land Preservation Report - V2-Gov 51297.5
Cogswell Polytechnical College, Exemption - CAC XIII-4, R&T 203.5
Coins, Payment of Taxes in - R&T 2502
Collection,
Agencies, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Agency, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Collection Cost Recovery Fee From Delinquent Taxpayers – R&T 11534, 38577
Costs, of, Delinquent Tax Record Prep - V2-R&T 2621, 2706
Delinquent Tax, of, Alternate Means - V2-R&T 2851-2862
Documentary Transfer Tax, of - V1-DTTA 11931
Enforcement Warrant, and, Postponed Tax Lien - V2-R&T 3201-3204
Proceedings, Timber Tax, BOE Authority - V1-Timber 38573
Railroad Car Tax – (See Railroad Car Tax)
Tax, Mobilehome - R&T 5830-5832
Tax, of, S20 Dollars, or Less, Penalties, License Fees - V2-R&T 2611.4
Tax, of - 3rd Yellow Tab, V2, R&T 2501-3204
Tax, of – (See Tax Collection)
Timber Tax, of – (See Timber Tax Collection)
Unsecured Roll Tax, of - V2-R&T 2901-2929
Vehicle License Fee, of, Seizure & Sale - V1-VEH 10877
Vehicle License Fees, of - V1-VEH 10882
Collection Agencies, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Collection Agency, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Collection Proceedings, Timber Tax, BOE Authority - V1-Timber 38573
Collectors,
Debt, Private, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Private Debt, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Tax – (See Tax Collector & Tax Collection)
College,
Bookstores - R&T 203.1
Buildings, Land, & Equipment - CAC XIII-3, XIII-5
Community (See Community Colleges)
Definition - R&T 203
Exemption Affidavit, Annual - R&T 254
Exemption Affidavit, Contents - R&T 258
Exemption (Exclusive Use) – ALO 250.0005
Exemption, Late Claims - R&T 270
Fire-Fighting Vehicles Exempt - V1-VEH 10786
Nonprofit, Exempt from Income Tax - CAC XIII-26
Property Acquired after Lien Date - R&T 271
Property Leased from Welfare Organization - R&T 214.6
Student Bookstore – ALO 250.0022
Student Bookstore Personal Property - R&T 203.1
Collusion, or Fraudulent Acts,
   Escape Taxation, to - R&T 503, 504
Penalty - R&T 503, 504, Rule 261
Combination of Parcels in Multiple Revenue Districts/Tax Rate Areas - R&T 606
Combination of Parcels, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692
Combination Prohibition, Parcel Assessment - R&T 455
Commencement of Construction, Defined - Rule 463.5(c)(3)
Commercial and Industrial private Cost Estimating Services, BOE Approved - R&T 401.5
Commercial Air Carrier,
   File with Lead County – R&T 441(i)
   Lead County Assessment Duties – R&T 1153.5
Commercial Coach,
   Definition-V2 H&S 1800.1, 18218
   Foundation System - V2-H&S 18551
   General - V2-H&S 18001.8, 18218
   Registration Cancellation - V2 H&S 18551
Commercial Cost Services,
   Aircraft, BOE Approval of - R&T 5364
   BOE Approval of - R&T 401.5
Commercial Purposes,
   Church Parking Lots, Leased - R&T 206.1
   General - R&T 206.1
Commercial Use,
   Base Year Transfers - R&T 69.5(g)(3)&(4)
   Church Parking Lots, Leased - R&T 206.1
   Land of Reasonable Size, Base Year Transfers - R&T 69.5(g)(3)&(4)
Commercial Sports Fishing Boats, Occasional Use, 15% - R&T 227
Commission,
   2%, Satellite Wagering Facility, Not for Use of Property - B&P 19605.7-71
   Appraisal, Membership by Assessor - R&T 1716
   Appraisal-All aspects - R&T 1716-1721
   Historical Resource, Consultation with - V2-Gov 50290
   Property Tax Equity, on - Senate Resolution #42, 1991
Committee,
   Tax Collecting Procedures, on - V2-Gov 30302
   Timber Advisory – (See Timber Advisory Committee; Timber)
Common Area,
   Defined & Requirements for - V2-R&T 2188.5, B&P 11003.1, Civil 783
   New Construction In & CIO- R&T 2188.5
Commonly Controlled Group, Definition of - R&T 64(c)
Community Apartment Projects, Separate Assessment - V2-H&S 18551
Community Colleges,
   Ad Valorem Prop Tax - R&T 93, 97.65, V2-2237
   Allocation of Property Value - V2-Ed 84200-207(Pg 4309)
   Disputed Property Tax Revenue - V2-Ed 14240
   Exemption from Taxation - CAC XIII-3, R&T 202, 207
   Leased Property, Tax Reduction - R&T 202.2
   Population Estimates Provided to - V2-R&T 2228.1
Community Events, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Community Redevelopment,
   Allocation of Tax - V2-H&S 33670-70.5, 33674-77
   Application of Welfare Exemption - R&T 214.13
   Base Year Assessment Roll - V2-H&S 33328
   Boundary Changes - V2-H&S 33328
   Boundary Statement - V2-H&S 33327
   General - V2-See Gold Tab "Other Code Provisions"
   Leased Property - V2-H&S 33673
   Pledge of Portion of Tax - V2-H&S 33671
   Project Maps, Etc, Filing Fees - V2-H&S 33328.4
   Projects, Taxation - CAC XVI-16
   Redevelopment Agency Rebate of Taxes - V2 R&T 5108, LTA 99/61
   BOE Fee Schedule for Maps/Statements - V2-H&S 33328.4
   Supplemental Subventions - V2-Gov 16110-13
   Tax Allocation - R&T 96.4, 96.6, 97.71
Community Redevelopment, (Cont.),
Tax Increment Revenues not Proceeds - V2-H&S 33328.4
Taxes, Definition - V2-H&S 33672
Community Property, Change in Ownership – ALO 220.0043
Community Services Districts - V2-Statutes of 1978, Ch. 728
Compact Disc Electronic Storage Media, Operational Programs - R&T 995-995.2, Rule 152, LTA 99/39
Companies,
General - CAC XIII-28
Limited Liability, COS Filing Requirements - R&T 480(h)
Railway, Allocation of – R&T 100.11
Comparable Lands - R&T 402.1
Comparable Replacement Property, Defined, Base Year Transfer - R&T 69.3(b)
Comparable Sales
Adjustments Mandatory - Rule 4, Main & Von Karman Assoc v. Orange Co., LTA 94/41
Described - R&T 402.5, Rule 4
General - R&T 110, 110.1, 110.5, 401, 402.5, Rule 2, 4, AH 501
Olen Commercial Realty Corp. v. County of Orange – R&T 402.5 fn.
Post Lien Date Information, 90 Day Rule - R&T 402.5, B of A v. County of Fresno
Within 90 Days of Lien Date, Appeals - R&T 402.5
Comparable Sales Approach,
General - R&T 402.5, Rule 4
BOE Assessed Property - R&T 1815
Comparable Sales Adjustments, Mandatory - Rule 4, Main & Von Karman Assoc v. Orange Co.
Comparative Sales Approach - R&T 402.5, Rule 4
Compatible Use,
LCA - V2-Gov 51104, 51201, 51238.1-51238.5
Timberland - V2-Gov 51111
Compensation, Physicians' Lawful, Hospital Exemption - R&T 214.7
Competition, Covenants not to Compete, Cable TV Intangible Rights - R&T 107.7(d)
Competitive Bids, Two Required for Appraisal Contract - R&T 674
Complaints,
By Taxpayers re: Prop. Escaping Taxation - R&T 1362
Quiet Title Action - V2-R&T 3950
Completion,
Date of (See Date of Completion)
Notice, of New Construction - R&T 75.12
Of Roll, Assessors' Affidavit - R&T 616
Component Parts, Aircraft, Assessment of - Rule 201
Compromise, Offers of, Timber Yield Tax – V1-TYT 38800
Computation of,
Local Government Property Assessment Ratio - R&T 135, V2 - 987
Revenue, Local Govt Jurisdictional Change - R&T 99
Separate Assessments - R&T 2821-2827
Taxes, by Auditor - V2-R&T 2152, 2152.5
Computation Period, Interest, Refunds - V2 R&T 5151
Computer,
Basic Operational Program - R&T 995.2
Disks, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/039
Extended Roll & Abstract List Retention by - R&T 109.6
Electronic Storage Media Assessment - R&T 995-995.2, Rule 152, LTA 99/039
Program Assessment - R&T 995-995.2, Rule 152, LTA 99/039
Program Storage Media - R&T 110, 401, 995.1-2, Rule 152, LTA 99/039
Software, Programs & Storage Media - R&T 995, 995.2, LTA 99/039
Study of Values – R&T 401.20
Concealed, or Removed Personal Property, to Evade Tax - R&T 502-504
Concession Agreement, Intangible Rights - R&T 110(d)(3) ’96
Condemnation, of Residential Dwelling, Tax Postponement - V2-Gov 16210-16214
Conditions Precedent, Seizure & Sale of Unsecured Property - V2-R&T 2953-53.1
Condominiums,
Change in Ownership, Common Area of PUD & Condos - R&T 2188.5
New Construction in Common Area of PUD & Condos - R&T 2188.5
Separate Assessment - V2-R&T 2188.3, 2188.6
Tax is Lien only against Unit Assessed - V2-R&T 2188.6
When Assessor May Assess Individual Unit - V2-R&T 2188.6
Conferences, BOE, with Other Officials - V2-Gov 15610
Confidential Information,
Appeal Hearings - R&T 1609.6
BOE Employees Responsibility - V2-Gov 15619

Confidential Records,
Change in Ownership Statement & PCOR - R&T 481
General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, Gov PRA 6250-6254
Homeowners' Exemption Claim - Rule 135(e)(4)
Information Supporting Enrolled Assessment - R&T 408(e)(2)
Property Statement - R&T 451
BOE Employees May not Divulge - V2-Gov 15619
Social Security Number - Rule 135(e)(4)
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Tax Collector Access to Social Security Number - R&T 408(d)
Taxpayer, Possessory Interest Annual Usage Report – ALO 260.0070

Confidentiality of,
Annual Property Statement - R&T 451
Legal Entity Ownership Program, Records of Taxpayer – ALO 260.0056
Paid Return Preparer - VI RRCar 11656, VI TYT 38707
Records (See 8/89 BOE Assessment Practices Report),
Change in Ownership Statement & PCOR - R&T 481
General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, PRA 6250-6254
Information Supporting Enrolled Assessment - R&T 408(e)(2)
Private Railroad Car - V1-RRCar 11655
BOE Employees - V2-Gov 15619
Tax Collector Access to Certain Assessor’s Records - R&T 408(d)
Tax Collector Access to Social Security Number - R&T 408(d)
Social Security Numbers - Rule 135(e)(4), 218.5, 408(d),

Conflict of Interest,
Appeals Board - R&T 1624.2
Forbidden for BOE Employees - V2-Gov 15625
Provisions - R&T 1365

Conformed Copy of Recorded Deed, Sale of Tax-Defaulted Property - V2-R&T 3804.2
Congestion, Traffic, Spending Limitation Act - CAC III B-8(e)(2)
Congressional Medal of Honor Recipient, Vehicles Owned by - V1-VEH 10783
Conifer, Mixed - Rule 1021
Conifer Region, Pine-Mixed, Timberland Valuation - R&T 434.5

Conservation Dept,
Agricultural Preserve Cancellation Reports - V2-Gov 51207
Permissible Duties - V2-Gov 51206

Conservation Easement (See LCA; Open-Space),
Acquisition/Holding by Legal Entity - V2-Civil 815.3
Agricultural - R&T 421.5, 422.5 PRC 10200-10277
Agricultural, as Enforceable Restriction - R&T 422.5
Agricultural Land Stewardship Act - R&T 421.5, 422.5 PRC 10200-10277
Definitions - V2-Civil 815.1, 815.2
Enforceable Restrictions - R&T 422.5, V2-Civil 815.7
Enforcement - V2-Civil 815.7
General - V2-Civil. 815.1-2
Legislative Findings - V2-Civil 815
Native American Tribe Holding - V2-Civil 815.3
Recording of Conveyance - V2-Civil 815.5
Remedies for Violation - V2-Civil 815.7
Retained Interest of Grantors - V2-Civil 815.4
Sacramento-San Joaquin Delta – V2-Gov 51256.3

Conservation Equipment, Water, Defined, New Construction Exclusion - R&T 73.5 (SCA 4 '93)
Conservation Trail and Scenic Easements - R&T 402.1
Conservator, Assessment to - R&T 612
Consolidated Tax Bills,
Cost Recovery - R&T 2611.7
Statement, per Written Request prior to Sep 1 - R&T 2611.7

Consolidated Tax Statement,
Cost Recovery - V2-R&T 2611.7
Written Request prior to Sep 1, per - V2-R&T 2611.7

Consolidation,
Appeals - R&T 1604(c)(2)
Hearing, for, Timber Yield Tax - V1-HPR 5074
Consolidation (Cont),
Functional, Tax Rates - V2-R&T 2305-2309
County Buildings, of - V2-Gov 24307
County Office Budgets, of - V2-Gov 24305
County Offices, of,
  General - V2-Gov 24300
  Failure to - V2-Gov 24303
  Oath, Bond, Duties & Etc - V2-Gov 24302
  Re-consolidation Separation - V2 Gov 24301
County Offices, Ordinance - V2-Gov 24300.5
County Offices, Qualifications of Office - V2-Gov 24306
Single Assessment, Intra-County Pipeline Rights of Way Segments - 401.13
Consumer Show, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Construction (See New Construction - generally),
  Definition of, Reimbursement of Mandated Costs - V2-R&T 2201
  Facilities in the Course of, Welfare Exemption - R&T 214.2, 532.2
  In Common Area of PUD & Condos - R&T 2188.5
  In Progress, to be Assessed on Lien Date - R&T 50, 401.3
  Includes Demolition, Welfare Exemption - R&T 214.1-2
  New, Disabled Persons Exclusions - R&T 74.3
  Permits – (See Building Permits and Permits)
  Property Under, Welfare Exemption - R&T 532.2
  Unfinished New, to be Assessed on Lien Date - R&T 50, 401.3
  Vessels Under, Exempt - R&T 209.5
Contaminated Property – (See Hazardous Waste, Pollution Control)
Contaminated Property (R&T 110, LTA 2000/056) – Mola Development Corporation v. Orange County Assessment Appeals Board #2 80 Cal.App. 4th 309
Contaminated Property, Base Year Transfer on Replacement - R&T 69.4, LTA 00/012
Contiguous Tax-Defaulted Property, Combination of Unusable Parcels - V2 R&T 3692
Contractor, Independent, Exclusion, Hand Tool Exemption - R&T 241
Contracts,
  Appraisal, by Assessor - R&T 674
  Appraisal, with BOE, by Assessor - V2-R&T 15624
  Intangible (See Intangibles)
  License to Operate or Construct, Cable TV Intangible Rights - R&T 107.7(d)
  Marketing, Cable TV Intangible Rights - R&T 107.7(d)
  Non-Competition Covenants, Cable TV Intangible Rights - R&T 107.7(d)
  Programming, Cable TV Intangible Rights - R&T 107.7(d)
  Subscribers, Cable TV Intangible Rights - R&T 107.7(d)
  To Construct or Operate, Cable TV Intangible Rights - R&T 107.7(d)
  Wildlife Habitat,
    General - R&T 423.8
    Immune to 150 Acre Requirement - R&T 423.8
    Land Valued per R&T 402.1 - R&T 423.8
  With BOE, for Other Services, By Assessor - V2-R&T 15624
Construction in Progress,
  Church Exemption - CAC XIII-5
  Vessels, Exempt - R&T 228
Constructive Annexation,
  Boats (See Specialty Restaurants v. L.A. County)
  Fixtures - Rule 122.5(c), R&T 105, 107
  General - R&T 105, 107, 107.5, Rule 122.5
  Constructively Affixed, Attached, Annexed - R&T 107.5
Consultation, Defined, Base Year Transfer - R&T 69.3
Consultants, Contracts for Appraisal Work - R&T 674
Container(s),
  Cargo, Exemption from Taxation - R&T 232, (See also Vessels)
  Defined - R&T 232
  Returnable Soft Drink - R&T 996
Contaminated Property - New Construction Exclusion - R&T 74.7
Contiguous, Defined - V2-Gov 51104
Continuances,
  Appeals, Failure to Provide Data under 441(d) - R&T 441(h)
  Appeals Hearings, of - R&T 1609 Rule 323
  Extension of Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
Continuing Partnerships, CIO Exclusion - R&T 64

56
Continuing Verification, Disabled Veterans Exemption Eligibility - R&T 279
Contract Audit Program, BOE - V2-Gov 15624

Contract Rent, Possessory Interest,
  Defined - Rule 21
  General - Rule 21(f)
Contracts,
  Apportionment, Sales & use Tax, Local Govt - CAC XIII-29
  Appraisal Work for Assessors - R&T 674
  Assessor's, with Consultants - R&T 674
  City/County Revenue Apportionment - CAC XIII-29
  Defined - R&T 421
  Historical Property – (See Historical Property)
  LCA, Breaches of - V2-Gov 51250
Wildlife Habitat, Land Subject To, LCA Valuation - R&T 423.7

Contractual Agreements & Obligations (See Fee Simple Absolute)
Contractual Obligations, Additional Tax Rates - V2-R&T 273-2273.2

Contribution Disclosure,
  General - V2-Gov 15626, [HPR 7001-7011]
  Return of, under Gov Code 15626 - [HPR 7010]
  BOE Board Member - [HPR 7001-7011]

Contribution,
  Notice of, BOE Board Member, Disclosure - [HPR 7011]
  Return of, under Gov Code 15626 - [HPR 7010]

Control, Definition of - R&T 64(c)
Control Program, Defined - R&T 995.2
Controlled Group, Commonly, Definition of - R&T 64(c)

Controller,
  Audit of County Revenue Distribution - R&T 95.6
  Certification of Moneys Owed to State - V2-R&T 4651.4, 5100
  Declaration of Default to - V2-R&T 4803
  Defined - R&T 21, 163.5
  Gap Repayment Fund - V1-VEH 10754.11

State,
  Actions Available to - V2-Gov 16201
  Additional Tax Rates/Audits - V2-R&T 2271, 2271.2, 2274
  Allocation of Timber Tax Fund - V1-Timber 38905.1
  Approval of Tax-Default Deeds - V2-R&T 3795
  Audit of County Revenue Allocations - R&T 95.6
  Authorization of Tax Sales - V2-R&T 3694, 3700
  Certification of Moneys Owed State - V2-R&T 4651.4, 5100
  Cigarette Tax Subvention Rules & Regs - R&T 100.2-.3
  Definition - R&T 21, 163.5
  Distributes Timber Tax to Counties 30 Nov - R&T 38905.1
  Instructions/Advice to Tax Collectors - V2-Gov 30300
  Membership on Board of Equalization - CAC XIII-17
  Notice of Default Changes/Cancellation - V2-R&T 4803
  Notice of Redemption Certificate Changes - V2-R&T 4803
  Notice of Timber Value To, by July 15 – V2-Gov 27423
  Notification of Cancellation of Redemption Certificate - V2-4803
  Notification of Tax Deed Sale - V2-R&T 3691-3691.5
  Notification of Tax Rate Errors - V2-R&T 2325.1
  Official Acts, Time Extension - R&T 155.3
  Powers of - R&T 158
  Property Tax Allocation/Apportionment/Audit - R&T 95.6
  Property Tax Revenue Allocations - R&T 97.31
  Protection of State's Interest, Tax Liens - V2-Gov 16200
  Redemption Certificate Cancellation, Notice to - V2-4803
  Reimbursement, Mandated Costs - V2-R&T 2229, 2235, 2237.3
  Report of Tax Rates to - V2-R&T 2325-2326
  Tax Collecting Procedure Committee - V2-Gov 30302
  Tax Collection/Levy Procedures - V2-Gov 30301
  Tax Postponement Records - V2-Gov 16181
  Tax Rate Statement - V2-Gov 29109
  Timber Tax Fund Allocation - V1-Timber Tax 38905.1
  Vehicle License Fee Allocation - V1-VEH 11005

57
Controlling Litigation,
   Affect on Timely Appeal Hearing - Rule 309(c)
   General - Rule 309

Conversions,
   Mobilehome/Manufactured Home to LPT, Market Value Date - R&T 5802
   Voluntary, Mobilehome/Manufactured Home to LPT, Market Value Date - R&T 5802

Convention Center, § 50,000, Low Valued Possessory Interest Exemption - R&T 155.20
Convention & Cultural Center, $50,000 Low Value Ordinance Exemption - R&T 155.20
Conveyance, of Conservation Easement, Recording of - V2-Civil 815.5

Cooperative Housing,
   Eligibility for Homeowners’ Exemption - Rule 135
   General - R&T 61, Rule 135, V2-2188.7
   Separate Assessment of - V2-R&T 2188.7

Cooperative Housing Corporation, Stock Transfer - R&T 61
Cooperatively Owned Apartments, CIO Exclusion - R&T 62(i)

Copies,
   Building Permits, Occupancy Certificates, Building Plans, and Maps - R&T 72
   Certified, Insurance Commissioner Separate Account Transfer Application - R&T 487
   Records, of, Fee for - R&T 162
   Records, of, State-Assessed Property, Fees for - V1-HPR 5083
   Roll for Cities Etc, of - R&T 647, 649
   Tax Bills, of, Informational - V2-2610.6
   True, Defined - Not Defined in PTLG, See Black's Law Dictionary & R&T 480(f)
   True, PCOR, Recorder to Provide Assessor with - R&T 480(f)

Corporate Records, Inspection by the Assessor - V2-Corp 1506 (pg 4331)

Corporation,
   As Applicant, Appeals Board - Rule 317
   Bank Tax Law, and - 5th Blue Tab, V1-B&C 23154-26453.5
   Change in Ownership/Control Statement - R&T 480.1-480.2
   Cooperative Housing Stock Transfer, CIO - R&T 61
   Dissolution of, Tax Collection - V1-B&C 11533
   Electrical, Property of - CAC XIII-19
   Foreign, Inspection of Records - V2-Corp 1506 (pg 4331)
   Gas, Assessment - CAC XIII-19
   Income Taxation - CAC XIII-26
   Inspection of Records, by Assessor - V2-Corp 1506
   Insurance, Taxation of - CAC XIII-28
   Nonprofit, with Govt Funding, Welfare Exemption - R&T 214.10
   Stock Purchase/Transfer, Change in Ownership - R&T 64
   Taxation of - CAC XIII-27
   Telegraph, Assessment of - CAC XIII-19
   Telephone, does not include One Way Paging Services - R&T 325.3 , PUC 234

Corporations Code - Gold Tab, Back of V2, Other Code Provisions
Corrected Deed, Defined - V2-R&T 3708.5
Corrected Lists - V2-Gov 43067

Corrections,
   Base Year Factual & Judgment Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
   Cancellations & Refunds, General - V2-R&T 4801-5170
   Clerical Errors on Delinquent Roll - V2-R&T 4834.5
   Decrease in Unpaid Taxes - V2-R&T 4835
   Entry on Roll or Delinquent Abstract - V2-R&T 4834.5
   Errors, Assessees's - V2-R&T 4831.5
   Errors, Assessees's, BOE - V2-R&T 4876.5
   Errors, Assessor's- R&T 51.5, 531.2, 532, V2-R&T 4831
   Errors, Auditor's - V2-R&T 4832
   Errors, Declines in Value- V2-R&T 4831
   Errors, State Board's - V2-R&T 4876
   Errors in Publication of Roll - V2-R&T 4841, 4842
   Errors on Secured Roll - R&T 51.5, V2-R&T 4831-4845
   Extension of Time Beyond Statute of Limitations - R&T 532.1
   General - Yellow Tab Section V2
   Increase in Unpaid Taxes as a Result - V2-R&T 4836, 4836.5
   Installment Payment of Tax Increase - V2-R&T 4837.5

58
Corrections (Cont),
Payment over 4 Year Period - V2-R&T 4837.5
Procedures - V2-R&T 4834 Et. Seq.
Redemption Certificates, Notice to Controller - V2-R&T 4803
Roll (See Roll Corrections; Errors)
Roll Lost or Destroyed - V2-R&T 4838
Statute of Limitations – (See Statute of Limitations)
Taxes Mistakenly on Secured Roll - V2-R&T 4840
To Roll, Annual Statement of, by Auditor - R&T 1647-1650
Correctness,
Assessment or Tax, of - CAC XIII-32, Rule 321(a), Evidence Code 664
Presumption of - R&T 107.7
Tax or Assessment, of - CAC XIII-32, Rule 321(a), Evidence Code 664
Corridors, Scenic Highway, Open-Space Land - V2-Gov 51205.5
Cost(s) (See Fees)
Actual, for Roll Copies to Other Tax Agencies - R&T 649
Collection of, Delinquent Tax Record Prep - V2-R&T 2621, 2706
Commercial & Industrial private Cost Estimating Services, BOE Approval - R&T 401.5
Consolidated Tax Statement, Recovery by Tax Collector - V2-R&T 2611.7
Copies of Public Records - R&T 162, [Gov PRA 6256, 6257], (See Fees)
Deferred, Cable TV Intangible Rights - R&T 107.7(d)
Development, Fees for Property Characteristics - R&T 408.3, 409
Entrepreneurial Profit, Special Use Properties - R&T 401.6
In Default as of 12:01 July 1 - R&T 3436
Less than $20, Counties may Refrain from Collection - R&T 2611.4
Mandated,
Courts - V2-R&T 2205
Fed Gov - V2-R&T 2206
Federal/Courts/Initiatives, Additional Tax Rate - V2-R&T 2271
State - V2-R&T 2207, 2207.5
State, Reimbursement of - V2-R&T 2233
Voters - V2-R&T 2206.5
New Construction Exclusion Claim, for, Disabled Person -R&T 74.3
Penalties, Interest, Refund of - V2-R&T 5106
Personal Property, Failure to Report Accurately - R&T 531.3
Prematurity, Cable TV Intangible Rights - R&T 107.7(d)
Private Railroad Car Valuation at, Less Depreciation – V1-RR Car 11203, 11206 11251-2, 11292-3
Providing Tax Collector Certain Assessor's Information, for - R&T 408(d)
Public Record Copies, for - R&T 162, [Gov PRA 6256, 6257], (See Fees)
Startup, Cable TV Intangible Rights - R&T 107.7(d)
State Mandated (See Local Government)
Reimbursement for - V2-R&T 2229, 2235, 2237.3
Reimbursement, Leg. Counsel Determination - V2-R&T 2241, 2244
Cost Approach,
Cable TV - R&T 107.7
Federal - R&T 110, 401, Rule 6
Private Railroad Car Value - V1-RR Car 11203, 11206 11251-2, 11292-3
Special Use Properties, Entrepreneurial Profit - R&T 401.6
Cost Data,
Aircraft, BOE Approval of Commercial Cost Services for - R&T 5364
Commercial & Industrial private Cost Estimating Services, BOE Approval - R&T 401.5
Cost Less Depreciation, Private Railroad Car Value - V1-RR Car 11203, 11206 11251-2, 11292-3
Cost of Living - CAC III B-8, R&T 51(a)(1)
Cost Price Computation, Trailer Coach License Fee - V1-VEH 10753.4
Costing Services,
Aircraft, BOE Approval of - R&T 5364
Commercial & Industrial Property, BOE Approval of - R&T 401.5
Cotati-Rohnert Park Unified School District - V2-STATS 1978, Ch. 296
Council, Defined - V2-Gov 51104, 51201
Counsel, Legislative, Mandated Cost Reimbursement Determination - V2-R&T 2241, 2244
Counties/County,
2nd-58th Class, Local Board Meeting Date - R&T 1604
10 Largest, BOE Sampling Survey of - R&T 75.60
200,000, of, Appeals Board Member Qualifications - R&T 1624.05
200,000, less, Appeals Board Member Qualifications - R&T 1624

59
Counties/County (Cont),

4,000,000, of,

Appeals Board Meeting Dates - Rule 309
Assessor's Records, Disclosure - R&T 408.2
County Boards of Equalization - CAC XIII-16
Definition - R&T 15, 95, 163.5, V1-DTTA 11902, Rule 301
Equalization Hearings - R&T 1604, 1606, Rule 309
Legal Advisor, Defined - Rule 301
Personal Property Assessment Notice - R&T 621
Theatrical School - V2-PRC 5140-41.1

8,000,000, of, in Lieu Payment, Assessment Errors - V2-R&T 4833
Aircraft Tax Revenue Distribution - R&T 5452, 5453
Allocation,

Electrical Generation Facility - R&T 100.9, 721.5; LTA 03/009
Railway Companies – R&T 100.11
Public Utility Electrical Generation Facility – R&T 100.95
Allocation of Admin. Costs Due to New Construction - R&T 75.60-66
Assessment Levels, Measurement/Adjustment - CAC XIII-18
Change of Class - V2-Gov 28085
Claims Against, Procedure - CAC XI-12
Class Changes - V2-Gov 28085
Classes of - V2-Gov 28022-79
Consolidation of Offices, etc. - V2-Gov 24300-24307
Defined - R&T 15, 95, 163.5, 11902, Rule 301, V2-R&T 2208, Gov 51104, 51201
Eleventh Class, of the, Allocation of Prop Tax Relief Funds - R&T 35
Emergency Medical Service Area Formation - V2-Gov 54916.5
First Class, of the, Appeals Board - R&T 1601, 1605
First Class, of the, Roll Copies to Districts, Deadline - R&T 647
First through Fifty-Eighth Class - V2-Gov 28085
Imposition of Tax for Local Purposes - CAC XIII-24
Lead, Commercial Air Carriers, Filing with – R&T 441(l)
Less than 715,000 People, Prop Characteristics May be Free - 408.3
Levy of Ad Valorem Tax - R&T 93, 97.65, V2-R&T 2237
List of LCA Prop to Secretary of Resource Agency, 31 Oct – V2-Gov 16144
Officers/Employees Supervision - V2-Gov 25303
Payment of Tax by County Warrant - V2-R&T 2511
Planning Commission LCA Easement Report - V2-Gov 51085
Population Estimates - V2-R&T 2227
Property Exempt from Tax - R&T 202
Property Situated in more than one - R&T 865
Property Tax Administration Grant Program - R&T 95.35
Property Tax Administration Program, Extended to 2001-2002 - R&T 95.31
Property Tax Administration Program, BOE to Assist in Evaluation - R&T 95.31
Qualified Acreage Reports, Open-Space Land - V2-Gov 16144, 16154
Rate Adjustment Counties – V1-TYT 38105
Rates of Taxation - V2-R&T 2261-2261.2
Recreation Service Areas, Formation of - V2-STATS 1978 Ch. 381
Refund of Tax Collected for City - V2-R&T 5099
Reimbursement for Sales/Use Tax Revenue Loss - V2-R&T 2230
Revenue Apportionment Contracts - CAC XIII-29
Sale/Use Tax Revenue Apportionment Contract - CAC XIII-29
Service Areas, Maximum Tax Rate - V2-R&T 2262.2
Service Areas, Recreation, Formation of - V2-STATS 1978, Ch 381
Special Tax Imposition - CAC III A-4
State Assistance Payment Computation - R&T 97.5, 97.8
Tax Collection Procedure, Committee on - V2-Gov 30302
Tax Loss Reserve Fund - V2-R&T 4703
Theatrical Schools & Institutes - V2-Public Resources Code 5140-41.1
Transfer of City Functions to – (See Cities, Transfer of Function)
Use of Property for Agricultural Fairs - R&T 201.2
Vehicle License Fee Distribution – (See Vehicle License Fees)
County Assessment Appeals Board, Number of Persons on - R&T 1621
County Board (See Appeals Board; Board of Supervisors),
Defined - R&T 119, 1601
Deposits to Local Transportation Fund - V2-R&T 2230
Of Equalization – (See Appeals & Appeals Board)
County Board (Cont.),

Of Equalization, Counties of 4,000,000 - CAC XIII-16
Official Acts, Time Extension - R&T 155
Supervision of County Officers/Employees - V2-Gov 25303
County Classification - See Footnote to R&T 1603; V2-Gov 28022-79
County Emergency Medical Service Areas, Formation - V2-Gov 54916.5
County Employee Retirement Law, 1937,
Allowances/Deductions - V2-Gov 31452.7
Pensions Etc. Exempt - V2-Gov 31452
County Funds, Tax Loss Reserve Fund,
Creation, Etc - V2-R&T 4703
General - V2-R&T 4703
County Legal Adviser, Defined - Rule 301
County of Los Angeles, TEA formula % - R&T 97.36
County of Santa Clara, Revenue Allocation - R&T 97.41
County of the [number] Class, Defined - V2-Gov 28022-79
County Officer, Collection of Special Assessment by - V2-Gov 51800
County Offices,
Combination of, Authorized - V2-Gov 24300-24307
Consolidation of Budgets - V2-Gov 24305
Consolidation of Buildings - V2-Gov 24307
Failure to Consolidate - V2-Gov 24303
County Property Tax Administration Grant Program - R&T 95.35
County Property Tax Administration Program,
Extended to 2001-2002 - R&T 95.31
BOE to Assist in Evaluation - R&T 95.31
County Property, Exempt - R&T 202
County Recorder,
Actions Taxing Agencies May Require of - R&T 162.5
Copies of Change in Ownership Docs to Assessor - R&T 255.7, 480(f)
Defined - V1-DTTA 11903
Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
Digitized Images, Orange County & San Bernardino - V2-Gov 27279.1
Digitized Instruments In Lieu of Written - V2-Gov 27279.1
Documentary Transfer Tax Definition - V1-DTTA 11903
Documentary Transfer Tax Paid before Recordation - V1-DTTA 1993
Documents to be Recorded - V2-Gov 27279-80
Electronic Instruments In Lieu of Written - V2-GovV 27279.1
Endorse Book & Page on Recorded Documents - V2-Gov 27321
Instruments Affecting Title - V2-Gov 27279
Mining Claim Affidavit of Labor/BLM Maintenance Fee – V2-PRC 3913
Real Property Instruments - V2-Gov 27279
Recordation of Timberland Zoned Parcels - V2-Gov 51117
Required to Give Assessor Copy of Transfers - R&T 255.7, 480(f)
County Service Areas,
Benefit Assessment Vector Control - V2-STATS 1985, Ch. 551
Maximum Tax Rate - V2-R&T 2262.2
County Warrant, Payment of Taxes by - V2-R&T 2511
County Wide Tax Rate, Intercounty Pipeline Rights of Way - R&T 100.01, 401.8
Court Action,
Assessee, by, Property Sold for Unsecured Tax - V2-R&T 2954-2956
Cancel Historical Property Contract, to - V2-Gov 50287
Judicial Review, Seizure/Sale of Prop, Unsecured Tax - V2-R&T 2954-56
Of Appeals Board Decision, within 6 months - R&T 1615
Pending, Affect on Timely Appeal Hearing - Rule 309(c)
Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
Suit for Taxes - R&T 31, V2-3002-3006
Suit for Taxes, Unsecured Roll - V2-R&T 3002-3006
Suits for Value Impairment, Tax-Defaulted Prop - V2-R&T 3441
Timber Tax Erroneous Refund - V1-Timber 38621
Timber Tax Erroneous Refund, Place of Trail - V1-Timber 38622
Trials, Quiet Title Action - V2-R&T 3963
U.S. Government Tax Suits - R&T 31

Court Cases (Gray Tab Section, Back of Vol 1, Indexed by Both Parties)
Court Citation, Failure to File Legal Description, Assessors’ Map – R&T 457, 459.5
Court Mandated Costs, Additional Tax Rate - V2-R&T 2271
Court Order, Surveying of Land - R&T 458, 459, 459.5
Courts, COS Filed with, at Time of Inventory & Appraisement - R&T 480
Covenants,
   Not to Compete, Cable TV Intangible Rights - R&T 107.7(d)
   Restrictive and Restrictions - R&T 402.3
   Restrictive, Hazardous Waste Facilities - V2-H&S 25202.5
Cranes, etc., Vehicle License Fees - R&T 994
Created,
   Defined, Possessory Interest - Rule 21
   Possessory Interest-Defined - Rule 21
Creation, Defined, Possessory Interest - Rule 21
Credit,
   Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
   Claim for, by Mail - V2-R&T 2513
   Installments, Redemption - V2-R&T 4336
   Overpayment of Timber Tax - R&T 434.6
   Starting Redemption Installment Plan - V2-R&T 4337
   Taxes Paid to Wrong Property, to Intended Prop - V2-R&T 4911-4916
Credit Act, Farm Federal, of 1971 - R&T 64(b) Pub Law 92-181
Credit Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
Credit Receipt Reporting, Railroad Car Tax - V1-RRCar 11453
Creditors, Notice To, Timber Yield Tax - V1-Timber Tax 38502
Credits on Future Liabilities, Property Tax Refunds – R&T 5103
Crimes, State Mandated Costs, Reimbursement - V2-R&T 2246.2
Criminal Liability, Custodian of Records - Gov Code 6200-6201, (not in PTLG)
Crops,
   Defined - Rule 133
   Exemption of - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
   Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Cultivated/Uncultivated Land Assessment - R&T 402
Cultural & Convention Center $50,000 Low Value Ordinance Exemption - R&T 155.20
Cultural Center, $ 50,000, Low Valued Possessory Interest Exemption - R&T 155.20
Cumulative Remedy, Construed, Quiet Title Action - V2-R&T 3970
Current Calendar Year - R&T 5706
Current Roll, Defined - R&T 75.5, 125
Current Tax Rate,
   Defined - R&T 75.4
   General- R&T 75.4
Current Taxes - R&T 124
Custodial Officers, Theft, Destruction, Alteration, Falsification of Pub Records - Gov 6200-6201(not in PTLG)
Custodian of Records, Criminal Liability - Gov 6200-6201, (not in PTLG)

D

Damage, Defined - R&T 74.7, 170, V2-Gov 43013
Damaged, Substantially or Destroyed, Defined, Base Year Transfer - R&T 69.3
Damaged or Destroyed Property,
   Base Year Value - R&T 51
   Environmentally Contaminated - R&T 74.7
   General - CAC XIII-15, R&T 120, V2-Gov 43007, 43013
   Substantially, Defined, Base Year Transfer - R&T 69.3
   Waiver of Penalty/Interest - V2-Gov 43005.7
Damaged Roll, Reconstruction of - V2-R&T 4838
Damaged Timber,
   General - Rule 1023
   BOE to Consult Timber Advisory Board – V1-Timber 38204
   Timber Advisory Board Consultation – V1-Timber 38204
Damages, if Tenant not Notified of Possessory Interest Tax - R&T 107.6
Dance Productions, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Data,
   Cost, Commercial & Industrial private Cost Estimating Services, BOE Approval - R&T 401.5
   Cost & Value, Aircraft, BOE Approval of Commercial Cost Services for - R&T 5364
   Digitized, In Lieu of Written Instruments, Recorder - V2-Gov 27279.1

62
Data, (Cont.),
Electronic, In Lieu of Written Instruments, Recorder - V2-Gov 27279.1
General – (See Information, Market Data)
Recorders’, Digitized Instruments In Lieu of - V2-Gov 27279.1
Date of ,
Apportionment, Defined - V2-R&T 5082
Change in Ownership – (See Change in Ownership, Date of)
Change in Ownership - Rule 462.260
Completion,
Available for Use, Defined - Rule 463.5(c)(4)
Functionally used or Occupied - Rule 463.5(c)(6)
General - R&T 75.12, Rule 463.5
Incidental to An Offer for a CIO - Rule 463.5(c)(8)
New Construction, of - R&T 75.12
Occupied or used, Defined - Rule 463.5(c)(5)
Occupied with Owner's Consent - Rule 463.5(c)(&)
Death, as Date of CIO, Parent/Child Transfer, Will/Intestate Succession - R&T 63.1
Payment, and Fact of, Entry on Unsecured Roll by Tax Collector - V2-R&T 2913
Date Palms - Rule 131
De Luz, Post, Valuation of Possessory Interest - Rule 25
De Luz, Pre, Valuation of Possessory Interest - Rule 26
Dead Bodies,
Anatomical Gifts, Exemption - R&T 33
Medical use Exempt - R&T 33
Deadlines,
Postmark Date of Mail deemed as Date Tax Payment Received - R&T 2512
Which Fall on Saturdays, Sundays and Holidays - R&T 166, 724, V2-R&T 3351
Dealers' Inventory, Mobilehome - R&T 5815
Death,
Assessment of Decedent's Estate - R&T 982-982.1
Beneficiary, of, Trust, Change in Ownership, Statement Filing w/in 150 Days- R&T 480
Change in Ownership by reason of, COS filing w/in 150 Days - R&T 480
Deceased Veterans, Parent Veterans' Exemption Claim - CAC XIII-3(q)
Decedent's Estate, Assessment - R&T 982, 982.1
Decedent's Successor, Responsible for COS Statement - R&T 482.1
Surviving Spouse of Deceased Vet or Disabled Vet (See Disabled Veterans' Exemption)
Transfer by reason of, COS filing w/in 150 Days - R&T 480
Transfer by reason of, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Veterans (See Disabled Veterans' Exemption)
Debt Collection Services Agreement - V1-Timber 38575
Debt Collectors, Private, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Debt Service - CAC III B-8
Debt Service Tax, Water District, Mobilehome Exempt - V2-Water 20200
Debts,
Bonded Indebtedness, Welfare Exemption - R&T 214
Interest/Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Land-Secured, Exempt - CAC XIII-3
Deceased Veterans,
Parent Veterans' Exemption Claim - CAC XIII-3(q)
Surviving Spouse, Deceased/Disabled Vet (See Disabled Vets' Exemption)
Decedent's Estate, Assessment - R&T 982, 982.1
Decedent's Successor, Responsible for COS Statement - R&T 482.1
December, 1998 Freeze, Fruit or Nut-bearing Tree Damage - R&T 211, LTA 99/52
December, 2004, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc – R&T 218(h)
December 1,
Draft Copies of Exemption/Checklists to BOE Due - Rule 101
Filing Deadline, Redevelopment District Boundary Changes - V2-H&S 33674
HOX, Veterans, Disabled Vets, Last Day to File - 273.5, 275-6
Last day to File HOX/Vets Affidavit/Claim - R&T 273.5, 275-6
Last day to File, Vets/Disabled Vets', Partial Exempt - R&T 273.5, 276
December 5, Account to Auditor for Money Collected - V2-R&T 2616
December 10,
First Secured Roll Installment Delinquent - R&T 2617, 2704
Interest on Railroad Car Tax Paid after - V1-RRCar 11319
December 10 (Cont.),

Last Day to,
- File Property Tax Postponement - R&T 20630.5
- File Vets'/Disabled Vets', Partial Exemption - R&T 273.5, 276
- Pay Railroad Car Tax W/Out Penalty – V1-RRCar 11405
- Terminate Disabled Vets Exempt - No Legal Authority
- Terminate Homeowners' Exemption - Rule 135
- Terminate Religious Exemption - No Legal Basis

December 15,
- Provide Racehorse Tax Return for Taxpayers - Rule 1045
- LCA Proposal Final Filing Date - R&T 430.5 (Changed to October 15)

December 25,
- Assessor Provides Mailing List of Racehorse Returns - Rule 1045
- Racehorse Tax Return List to Tax Collector - Rule 1045
- Tax Collectors Statement of Transactions to Auditor - R&T 2616

December 28, 2004, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc – R&T 218(h)

December 31,
- 2010, Lead County Duties, Commercial Air Carriers, remain in effect to – R&T 1153.5
- HCD Reports New Mobilehome Owners to Assessors - R&T 5841
- Last Day to Certify/Adj Timber Tax Rate, BOE – V1-Timber 38202-3
- Last Day to Complete Unitary/Non-unitary Decisions - R&T 744
- Last Day to Est. Timber Immediate Harvest Value – V1-TYT 38204
- BOE Notice of Decision, Petitions for Correction - R&T 749

Decisions, Finality of, by Appeals Board - Rule 326

Declaration, Non-subversive, on Exemption Statements/Returns - R&T 32

Declaratory Relief,
- Action by Assessor - R&T 538, V2-R&T 5152
- Attorney's Fees for Failure to File - V2-R&T 5152
- From Illegal/Unconstitutional Tax Collection - V2-R&T 4808
- From BOE Rules/Regs - R&T 538

Declines in Value,
- Annual Notice of, Required - R&T 619
- Annual Notice of, Content - R&T 619
- Annual Notice to Include Factored Base Year Value - R&T 619
- Annual Review Required - R&T 51(e)
- Appeal Filing Date Extension, Board of Supervisors Resolution - R&T 1603(d)
- Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/054
- Decline in Value Roll Corrections, Floating Homes and Manufactured Homes – LTA 11/051
- El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 51 fn
- General - CAC XIII-A 2, R&T 51(a)(2)&(e), V2-R&T 4831(b), Rule 461
- Mining Property – R&T 53.5

Decree, Final, Quiet Title Action - V2-R&T 3967-3969

Deed Restrictions/Covenants, Affect on Value - R&T 402.3

Deeds,
- Acceptance of, Open-Space Land - V2-Gov 51083
- Contents, Open-Space Land Easements - V2-Gov 51082
- Corrected, Defined - V2-R&T 3708.5
- Covenants/Restrictions, Affect on Value - R&T 402.3
- Exemption from Taxation - R&T 212
- New Tax Deed after Nonpayment of Tax Deed Sale - V2-R&T 3728.1
- Parity, Tax-Defaulted Property - V2-R&T 3713
- Presumption that all Named on Deed have Ownership Interest - Rule 462.200(b)
- Purchaser, to, Tax Deed Sale - V2-R&T 3708-3712
- Recordation of - V2-R&T 3708.1
- Restrictions/Covenants, Affect on Value - R&T 402.3
- Scenic Easement, Modification - R&T 424
- Tax Collection,
  - Controller to be Given a Conformed Copy of - V2-R&T 3804.2
Deeds (Cont.),

General - R&T 176
Must Record Sale of Defaulted Property - V2-R&T 3804
Tax, Voiding of - V2-R&T 3728, 3729
Taxing Agency, Presumption of Validity - R&T 175, 177
Deering Act, Destruction of Records - 1st Pink Tab, Back of V2

Default,
Declaration of,
  Cancellation - V2-R&T 3444
  Controller, to - V2-R&T 4803
  General - R&T 614, V2-R&T 3436
  Payment Prior to - V2-R&T 3437
  Void - V2-R&T 3444
Defendant, of, Quiet Title Action - V2-R&T 3962
General – (See also Tax-Defaulted Property)
Impending, Notice of - V2-R&T 3351-3353, 3371
Impending, Reminder of - V2-R&T 3351, 3371
Installment Payment, on - V2-STATS 1979, Ch., 27
Property Tax Payment, of, Declaration of - R&T 614
Tax (See Tax-Defaulted Property)

Defaulted Property,
General (See Tax-Defaulted Property)
Penalties - V2-R&T 4103
Defaulted Taxes, Deferral of, Installments - V2-R&T 4222.5
Defendant,
Default of, Quiet Title Action - V2-R&T 3962
Known, Quiet Title Action - V2-R&T 3951
Unknown, Quiet Title Action - V2-R&T 3952-3955, 3961
Deferral of,
  Defaulted Taxes, Installments - V2-R&T 4222.5
  Taxes, Disaster Relief - R&T 194-195.1
Deferred, Startup or Prematurity Costs, Cable TV Intangible Rights - R&T 107.7(d)
Deficiencies,
  Payment of Taxes, in - V2-R&T 2636, 2708
  Redemption of Tax-Defaulted Property - V2-R&T 4114-4116
Deficiency Determination,
  Offsets - V1-Timber 38413
  Penalties - V1-Timber 38414, 38415
  Service of - V1-Timber - V1-Timber 38417-19
  Timber Tax – (See Timber Tax)
  Interest Rate, Timber Tax - V1-Timber 38412
Deficient, or Partial Payment, of Delinquent Tax - V2-R&T 2636, 2708
Delegation of,
  Municipal Functions Prohibited - CAC XI-11
  Taxing Power Prohibited - CAC XI-11
Deliberation, in Private, at Conclusion of Appeals Board Hearing - R&T 1605.4, Rule 313(i)(1)

Delinquency,
Certificate of - V1-Timber Tax 38514
General – (See also Tax-Defaulted Property)
  Mailing of Unsecured Roll Tax Bill no later than 30 days prior to - V2-R&T 2910.1
  Notice of - V1-RCar 11451, V2-R&T 2621, 2706
  Penalties, Supplemental Assessment - R&T 75.52, 75.53
  Penalties, Trailer Coach License Fee - V1-VEH 10770
  Publication of - V2-R&T 3371-3385
  Small Sums, Discharge of Accountability of Tax Collector - V2 R&T 2923
  Tax Postponement - V2-Gov 16190-16192
  Tax, Refunds Applied to - V2-R&T 2635.5
  Time of - V2-R&T 2619, 2705.5
Delinquency Penalties/Penalty,
  Cancellation of - V2-R&T 4985.2
  Close of Bus. Day - V2-R&T 2617-19, 2704-05.5, 2821, 2922-22.5
  Supplemental Assessment - R&T 75.52, 75.53
  Trailer Coach License Fee - V1-VEH 10770
Delinquent Abstract, Entry of Corrections on - V2-R&T 4834.5
Delinquent Certificates, Recording of - V2-R&T 2191.3
Delinquent Lists, Publication of - V2-R&T 3371-3385
Delinquent Penalty – (See Delinquency Penalties/Penalty)
Delinquent Personal Prop Tax, Vessel Certification Denied - V2-R&T 3205
Delinquent Roll,
   Destruction of - V2-R&T 4377-4378
   General - V2-R&T 2624, 2626-2634, 2707
   Notation of Redemption - V2-R&T 4109-4109.5
   Notation of Redemption on - V2-R&T 4109
Delinquent Taxes,
   Alternate Collection Procedure - V2-R&T 2851-2862
   Bill Mailed to Wrong Address - V2-R&T 2610.5
   Boat, DMV Withheld Renewal of Cert. - V2-3205
   Cancellation - V2-R&T 4985.2
   Certificate of Delinquency - V1-Timber Tax 38514
   Change in Ownership as Result of - Rule 462.140
   Civil Actions - V2-R&T 3007
   Collection of Costs, Record Prep - V2-R&T 2621, 2706
   Collection of, Personal Property/Fixture on Board Roll - R&T 760
   Correction of Clerical Errors - V2-R&T 4834.5
   Default as of 12:01 July 1 - R&T 3436
   Default on Installment Payment - V2-STATS 1979, Ch.. 27
   Deficient or Partial Payment - V2-R&T 2636, 2708
   Delinquent Roll, Destruction of - V2-R&T 4377-4378
   Distribution of Taxes & Assessments - V2-R&T 4658-4658.4
   Fixtures/Personal Property on Board Roll, Collection of - R&T 760
   General – (See also Tax-Defaulted Property)
   In Default as of 12:01 July 1 - R&T 3436
   In Lieu Payment, County of 8,000,000 - V2-R&T 4833
   Installment Payments - V2-R&T 4217
   Jeopardy Determination, Hearing Request - Timber Tax 38435
   Liens on Property - V2-R&T 2191.4-2195
   Los Angeles County Civil Unrest - R&T 171 (1993)
   Los Angeles County Civil Unrest - R&T 171 (1993)
   Notice of Delinquency - V1-RRCar 11451, V2-2621, 2706
   Notice of Impending Default - V2-R&T 3351-3353, 3371
   Notice to Creditors - V1-Timber Tax 38502
   Penalty,
      1st Installment - V2-R&T 2617, 2704
      2nd Installment - V2-R&T 2618, 2705
      Entry on Roll - V2-R&T 2623
      Supplemental Assessment - R&T 75.52, 75.53
      Trailer Coach License Fee - V1-VEH 10770
      Waiver - V2-R&T 2610.5
   Personal Property/Fixture on Board Roll, Delinquent Tax Collection - R&T 760
   Railroad Car, Jeopardy Assessment - V1-RRCar 11354
   Railroad Car, Late Payments - V1-RRCar 11405, 11430
   Recording Certificate of Delinquency - V2-R&T 2191.3
   Redemption, Notation on Delinquent Roll - V2-4109, 4109.5
   Refunds Applied to - V2-R&T 2635.5
   Remittance by Mail - V2-R&T 2512.5
   Roll, Delinquent - V2-R&T 2624, 2626-2634, 2707
   Sale of Tax Certificates - R&T 3776, 4501 et seq.
   Sale of Tax Certificates, Orange Co - R&T 3776, 4501 et seq.
   Seizure and Sale - V2-R&T 2963
   Small Sums, Discharge of Accountability of Tax Collector - V2-R&T 2923
   Supplemental Assessment, Penalty - R&T 75.52, 75.53
   Tax Certificates, Sale of - R&T 3776, 4501 et seq.
   Tax Collector Access to Certain Assessor's Records - R&T 408(d)
   Tax-Deeded/Defaulted Property – (See Tax-Defaulted Prop)
   Tax Postponement - V2-Gov 16190-16192
   Time of Delinquency - V2-R&T 2619, 2705.5
   Trailer Coach - V1-VEH 10769, 10760
   Trailer Coach License Fees - V1-VEH 10770
   Unsecured Roll - V2-R&T 2922, 2922.5, 2927-2927.5
   Unsecured Roll, Mailing No Later Than 30 Days Prior to Delinquent - V2-R&T 2910.1
   Vehicle, Operation Without Payment - V1-VEH 10853-4
Delta, Sacramento-San Joaquin, Agricultural Conservation Easement – V2-Gov 51256.3

Demolition,
- Associated with New Construction - Rule 463.5(c)(2)
- Buildings, of, for Exemption Purposes - R&T 214.2
- Buildings, of, Welfare Exemption - R&T 214.2
- Hospital Facilities, of - R&T 214.2
- Supplemental New Construction, as - R&T 75.10, Rule 463.5

Denial, Improper, Veterans' Exemption Audits - R&T 283

Density,
- Classification, Inter-County Pipelines - R&T 401.12
- Inter-County Pipelines, Low, High & Transitional, Defined - R&T 401.10
- High, Inter-County Pipelines, $20,000 per Mile - R&T 401.10
- Low, Inter-County Pipelines, $9,000 per Mile - R&T 401.10
- Transitional, Inter-County Pipelines, $12,000 per Mile - R&T 401.10

Department, Defined - R&T 10705

Department of,
- Aeronautics, County Aircraft Data for - R&T 5366
- Child Support Services, Access to Assessor's Records - R&T 408

Finance,
- Annual Review of Statutes, Mandated Costs - V2-R&T 2246
- County Property Tax Administration Grant Program - R&T 95.35
- Estimate of Mandated Cost Reimbursement - V2-R&T 2242, 2243
- Property Tax Admin Fund - R&T 95.31, 4703, 4703.2

Motor Vehicles – (See DMV & Vehicle License Fees)

Social Services, Access to Assessors' Records - R&T 408

Department of Finance v. Commission of State Mandates, Reimbursable State-Mandates - CAC III B-6

Deposits,
- General Fund, in, Tax Distribution - V2-R&T 4651.2
- Penalties, of, Failure to File Property Statement - R&T 464
- Public Moneys, Investment by Legislature - CAC XI-11
- Record & Document Fees in County General Fund - R&T 162
- Tax Payments in Bank or County Treasury, of - V2-R&T 2607.1
- Timber Tax, of - V1-Timber 38901, 38903

Depreciated Acquisition Cost, Private Rail Car Valuation – V1-RR Car 11203, 11206 11251-2, 11292-3

Depreciation, Functional & Economic Obsolescence - AH 501 pg 61-2 ('82)

Description,
- Land, of - R&T 322-327
- Property, Unsecured Roll, for Light/Water/Irrigation District - R&T 648-649

Designated Wildlife Areas, In Lieu Fees - V2-F&G 1504

Designation, of Tax Rates - V2-Gov 29100

Destroyed,
- Defined - R&T 172.1
- Environmentally Contaminated Property - R&T 74.7
- Lost Roll, or, Reconstruction - V2-R&T 4838
- Substantially Damaged, or, Defined, Base Year Transfer - R&T 69.3

Destroyed Property (See Disaster Relief, Demolition & New Construction)

Destruction of,
- Assessment Appeals Applications - V2-Gov 25105.5
- Documents by Assessor, Time Limits - R&T 465
- Improvements, not Owner's Fault - V2-Gov 43007
- Mobilehome, Disaster Relief from VEH License Fee - R&T 172-.1
- Records & Documents - R&T 465
- Records, by Tax Agencies - 1st Pink Tab, Back of V2
- Rolls - V2-R&T 4377
- BOE Records - V2-STATS 1915 Ch.. 59
- Unsecured Roll, after 5 Years - V2-R&T 2928, 2928.1
- Unsecured Roll, Presumption of Payment - V2-R&T 2928.1

Detachment, or Removal, of Tax-Defaulted Property - V2-R&T 3441

Detachment Proceedings, Annexation Without, Refunds - V2-R&T 5096.1

Determination,
- Deficiency, Timber Tax, Rate of Interest - V1-Timber 38412
- Jeopardy, Hearing Request - V1-Timber Tax 38345
- Jeopardy, Late Payment Interest - V1-Timber 38432

Determination Notice, Failure to File Return, Timber Tax - V1-Timber 38425

Determination of Market Value, Vehicle License Fees - V1-VEH 10753.2

Development Board, Transit - R&T 201.1
Development Cost, Fees for Property Characteristics - R&T 408.3, 409, ALO 850.0024
Diamond Bar, City of - V2-STATS 1990, Ch. 59
Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
Dimensions, Exterior, Scale Floor plan Drawing - R&T 72
Diplomatic Property, Cancellation of Certain Taxes - V2-STATS 1980, Ch. 937
Direct Levies, 2/3rds Vote Req. for Benefit Assessments/Special Tax - Prop 218
Disabled, Severely and Permanently (Prop 110) - R&T 63.1, 74.3
Disabled Persons (See Handicapped Persons),
   2nd Base Year Transfer Exclusion Allowed - R&T 69.5(b)(7)
   Accessibility Exclusion - R&T 74.3, 74.6
   Base Year Transfer - R&T 69.5
   Base Year Transfer Exclusion Following Age 55 Exclusion - R&T 69.5(b)(7)
   Certification of Disability, Prop 110 - R&T 69.5(f), 74.3
   Effective Date of Prop 110 - R&T 69.5(i), 74.3(g)
   New Construction Exclusion - R&T 74.3, 74.6
   New Construction Exclusion, Claim Costs - R&T 74.3(f)
   Physician's Certificate for New Construction - R&T 74.3(e)
   Proof of Disability, Prop 110 - R&T 69.5(f)
   Rescission of Claim - R&T 69.5(i)
   Severely, Defined - R&T 69.5(i), 74.3(b)
   Severely and Permanently (Prop 110) - R&T 63.1, 74.3
Disabled Veterans Exemption (See Veterans' Exemption; Veterans),
   $150,000 Maximum - R&T 205.5
   Annual Notice, Change in Eligibility Mailing of BOE - 261-GNT – R&T 278
   Board to Monitor Claims – R&T 205.6
   Confined to Hospital or Care Facility - R&T 205.5(b)(2), 279
   Death of Vet While on Active Duty - CAC XIII-4 (ACA 49, 1992)
   December 10, is Last Day to Terminate - No Legal Basis
   Delayed Disability Rating - R&T 276.1
   Dwellings Damaged in Governor Declared Disaster, Continuation of – R&T 279
   Exemption Status, Delay Disability Ratings – R&T 276.1
   Effective Dates - R&T 279
   Eligibility Re-determination - R&T 279.5
   Eligibility, Spouse - CAC XIII-3, 4, R&T 205.5
   Eligibility, Spouse, Vet Died on Act Duty - CAC XIII-4 (ACA 49, '92)
   Eligibility Verification, Continuing - R&T 279
   Error, Escape Assessment - R&T 279.5
   Escape Assessment Due to Error - R&T 279.5
   Filing Period Change to Jan 1 to Feb 15 - R&T 273, 273.5
   Filing Period, (Extension to 90 days) – R&T 276.2
   Filing Requirements – R&T 75.21, 276.1, 276.2, 277, 408
   Homes - CAC XIII-4, 205.5
   Household Income – ALO 350.0009, LTA 11/017
   Incorrectly allowed - R&T 279.5
   Incorrectly allowed, Escapes - R&T 279.5
   Ineligible Property - R&T 279.5
   Language Revision – R&T 4985, 276
   Mobilehomes Owned by - V1-VEH 10788
   Notice of Exemption, Mailing - R&T 278
   Notice of Requirements/Penalty/Duty - R&T 278
   Notice of Requirements/Penalty/Duty - R&T 278
   Occupancy Requirements, Surviving Unmarried Spouse – R&T 279(a)
   Ongoing Eligibility Verification - R&T 279
   Partial Exemption - R&T 276, Rule 464
   Property Acquired After Lien Date - R&T 276.2
   Property Return with Affidavit - R&T 277
   Property Transferred After Lien Date - R&T 276.3
   Residence/Homes - CAC XIII-4, R&T 205.5
   Residences, Board Monitor Claims and Homeowners; Claim, statewide basis – R&T 205.6
   Supplemental Assessments - R&T 75.21
   USDVA, Effective Date – 276.1
Disabled Veterans, Mobilehomes Owned by - V1-VEH 10788
Disaster Relief (See Calamity; Emergencies),
   Additional Tax Rates - V2-R&T 2274
   Declared by Governor, as - CAC III A-2(e), (f); R&T 170(a)(1)
Disaster Relief (Cont.),
Defined, Base Year Transfer - R&T 69.3(b)
Reconstruction of Roll Lost/Destroyed by - V2-R&T 4838
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
1995 Storms/Floods - R&T 196.91-196.93,17207, 24374.5
2003 San Diego Cedar Fires (Increase Time Period From 3 to 5 Years) – R&T 69
2004 Wildfire – R&T 218(g)
2004/5 Floods, etc. – R&T 218(h)
2006 Floods, etc – R&T 218(i)
2006 Wildfires – R&T 218(j)
2010 Humboldt County Earthquake, Retain Homeowners' Exemption – R&T 195.164, 195.165, 195.166, 218.2
2010 Imperial County Earthquake, Retain Homeowners' Exemption – R&T 195.170, 195.171, & 195.172
Acquisition of Replacement Property within 3 Years - R&T 69
Assessment or Reassessment - CAC XIII-15, R&T 170, 181-191
Assessor may enroll as Supplemental assessment - R&T 170(i)
Base Year Transfer (Increase Time Period from 3 to 5 years) – R&T 69
Base Year Transfer within 3 Years - R&T 69, 69.3
Base Year Transfer within 3 Years, Board of Supervisors Resolution - CAC III A (2)(e), R&T 69, 69.3, ACA 41
Base Year Value of Damaged/Destroyed Property - R&T 51
Bill Installment Deferral, Secured Roll - R&T 194-195.1
Calamity or Misfortune Without Fault of Owner - R&T 170(a)
Certification, Allocation, Remittance, Floods, Fires, Quakes '90-'92 - R&T 196.61-.63
Declared by Governor, as - CAC III A-2(e), (f)
Disabled Veterans' Exemption, Continuation of (Damaged Dwellings in Governor Declared Disaster) – R&T 279
Earthquake & Fire - R&T 197-198.1
General - R&T 69, 51(b)
Grapevines and Trees, Damaged by Fires or Strong Winds (Restart Four Year Exemption Period) – R&T 211
Homeowners' Exemption – LTAs 05/073, 06/049, 11/004, R&T 218
Homeowners' Exemption Retention in Rebuilding (Damages from Wildfires in 2007 and 2008) - R&T 218
Inter-County Transfer, Base Year Value, by Resolution - R&T 69.3
Los Angeles County Civil Unrest, Delinquent Tax - R&T 171 (1993)
Mobilehome,
General - R&T 172, 172.1
Property Tax - R&T 172, 172.1
VEH License Fee - R&T 172, 172.1
Napa Co. 9/30/00 Earthquake, Reduction in Taxes - R&T 195.86-8
Northridge Earthquake - R&T 69
Ownership – ALO 360.0032
Reductions effective for entire month in which Calamity Occurs - R&T 170(c)(2)
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Replacement Property - R&T 69
Riverside County 2006 Fire Damage – R&T 218, 195.111 to 195.112
Riverside County 2007 Freeze Damage to Homes – R&T 63.1
San Mateo County, Bruno Explosion and Fire, Homeowners' Exemption – R&T 195.176, 195.177, 195.178, 218.6
Supplemental Assessment - R&T 170(i)
Supplemental Enrollment of Reductions - R&T 170(i)
Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Time Period, to File Application – R&T 170
Without Fault of Owner - R&T 170(a)
Disc (Disclosure or Discovery)
Discharge of Accountability, Tax Collector, Delinquent Tax, Small Sums - V2 R&T 2923
Disclosure,
Contribution,
General - V2-Gov 15626, [HPR 7001-7011]
Return of, under Govt. Code 15626 - [HPR 7010]
BOE Board Member - V1-Intro, [HPR 7001-7011]
BOE Board Member Govt. Code 15626 - [HPR 7001-7011]
Financial Interests, of - R&T 672
Records, of, Requirements - R&T 408, 408.1
Requirements for Disclosure of Records - R&T 408, 408.2
Discontinuance, Appeals Board - R&T 1626
Disease, Grape
  Grapevine Phylloxera - R&T 53
  Pierce's, Grapevines Destroyed by - R&T 53
  Wine grape, Special District - Food & Ag 6002 et seq. (not in PTLG)

Dis-incorporation, of Land under LCA - V2-Gov 51235
Disks, Computer, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/039
Disqualification, Appeals Board Member - R&T 1624.4
Dissolved Partnerships, CIO Exclusion - R&T 64
Displays, Aerospace Museum Display Exemption - R&T 217.1, LTA 04/047
Dissolution, of Corporation, Tax Collection - V1-B&C 11533

Distribution of,
  Delinquent Taxes/Assessments - V2-R&T 4658-4658.4
  Proceeds, Tax Defaulted Sales - V2-R&T 4671-4, 4704
  Tax Sale, Priorities - V2-R&T 2192.2
  Taxes (See Taxes)

District Attorney, Defined - R&T 163.5, V2-R&T 4802
Districts,
  Boundary Creation/Change - V2-Gov 54900-54903
  Community Service - V2-STATS 1978 Ch. 728
  Defined - R&T 95(m), V2-R&T 2131, Gov 50077
  Formation, Revenue Allocation Computation - R&T 99
  Formed to Take over County Service Area, Tax Rate - V2-R&T 2262.2
  Harbor, Maximum Tax Rates - V2-R&T 2263.4
Irrigation,
  Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
  Acquisition of Secured Roll Copy - R&T 647, 649
  Land Leased to State, Parks/Recreation - V2-STATS 1969 Ch. 1046
  Unsecured Roll Acquisition - R&T 648, 649
  Irrigation/Light/Water, Acquisition of Roll Copy - R&T 647, 649
  Light/Water/Irrigation, Copies of Unsecured Roll - R&T 648-649
Lighting,
  Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
  Acquisition of Secured Roll Copy - R&T 647, 649
  Acquisition of Unsecured Roll Copy - R&T 648, 649
Located in more than one County - V2-R&T 2131-2134
Located in more than one Jurisdiction - Yellow Tab Section, V2
Memorial, Special Districts do not include - R&T 97.32
Metropolitan Water, Tax Reliance Reduction Report - R&T 97.6
Multiple Counties, in - 1st Yellow Tab, V2, R&T 2131-2134
Municipal Water - V2-STATS 1979 Ch. 111
Redevelopment, Boundary Changes, Filing Deadline - V2-H&S 33674

Revenue,
  Allocation - R&T 95.5
  Assessment of Land in Multiple - R&T 606
  Boundary Change Fees Charged to local Govt by BOE - V2-Gov 54902.5
  Definition - R&T 122
  General (See Revenue Districts)
  Refund of Tax Collected by County - V2-R&T 5099
  Taxing Agency Election to Become - V2-Gov 54902.2
  Taxes Collected by County, Refund of - V2-R&T 5099
Road, Apportionment of Funds - V2-S&H 1650-1654
Sanitary, Boundary Changes - V2-Gov 54904
Sanitation, Ventura Regional - R&T 99.5
School – (See Schools, & School Districts)
School Facilities, to Provide BOE with TRA Data - Ed 15301 (not in PTLG)

Special,
  Allocation of COS Revenue - R&T 75.71
  Allocation of New Construction Revenue - R&T 75.71
  Cities to Share Additional Tax Rate - V2-R&T 2280.1
  Defined - R&T 95(m), V2-2215-6, Gov 43073
  Definition - R&T 95(m)
  Jurisdictional Changes - R&T 99.1, 99.2
  Maximum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-2
  Memorial District not included - R&T 97.32
Districts (Special) (Cont),

- Minimum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Multiple Counties, in - V-2 R&T 2131-2134; 1st Yellow Tab V2
- Non-enterprise, Property Tax Relief - V2-Gov 16111.5
- Population Estimates - V2-R&T 2228
- Reduction in Allocation - R&T 98.6
- Refund of Tax Collected by County - V2-R&T 5099
- Revenue Allocation Due to COS - R&T 75.71
- Revenue Allocation Reductions - R&T 98.6
- State Assistance Payments - R&T 98.7
- State Assistance Program Payment Increase - R&T 98.7
- Subventions, Special Supplemental - V2-Gov 16110-16113
- Tax Imposition - CAC III A-4
- Tax Payments by City to - V2-Gov 43073
- Wine grape Pest & Disease - Food & Agriculture 6200

Subsidiary, Merged with Cities, Revenue Allocation - R&T 96.15
- Ventura County Flood Control - V2-STATS 1978, Ch. 1085

Water,
- Access to Assessor’s Records, Unsecured Roll Info, Written Request - R&T 648
- Formed by March 1, 1980, Assessment - V2-STATS 1980, Ch. 450
- Mobilehome not Subject to Debt Service Tax - V2-Water 20200
- Secured Roll, Acquisition of Copy by - R&T 647, 649
- Unsecured Roll Property Description - R&T 648, 649

Districts in Multiple Counties (V2-R&T 2131-2134; 1st Yellow Tab, V2)

Ditches,
- Assessment of - CAC XIII-19, R&T 984
- Water, Assessment - R&T 984

Diving, Boats & Vessels used for, 15% or less of Operating Time - R&T 227

Division of Aeronautics, CA Dept of Transportation, Info - R&T 5366

DMV,
- Director to Employ and Fix Salaries - V1-VEH 10952
- Enforcement of Vehicle Code Provisions - V1-VEH 10951, 11003
- Gap Repayment Fund - V1-VEH 10754.11
- License Fee as 65% of Vehicle/Trailer Coach Market Value - V1-VEH 10752-52.1
- License Fee Determination - V1-VEH 10752, 10752.1
- Mobilehome Information Exchanges with Other Agencies - R&T 5842
- Mobilehome not Subject to Debt Service Tax - V2-Water 20200
- Secured Roll, Acquisition of Copy by - R&T 647, 649
- Unsecured Roll Property Description - R&T 648, 649

Report of Vessel Registrations to Assessor - V2-VEH Code 9869

Report to Auditor,
- Every Six months - V1-VEH 11003.1
- Trailer Coach Situs Addresses - V1-VEH 11003.1
- Trailer Coaches W/Paid VEH License Fees - V1-VEH 11003.1
- BOE May Obtain Copy of Licensee Photo to Enforce R&T Code - V2-Gov 15618.5
- Report of Vehicle Market Value Determination - V1-VEH 10753, 10753.2
- Vessel Certification Withheld, Delinquent Unsecured Tax - V2-3205
- Vessel Registration Report to Assessor - V2-VEH 9869

DMV,
- Director to Employ and Fix Salaries - V1-VEH 10952
- Enforcement of Vehicle Code Provisions - V1-VEH 10951, 11003
- Gap Repayment Fund - V1-VEH 10754.11
- License Fee as 65% of Vehicle/Trailer Coach Market Value - V1-VEH 10752-52.1
- License Fee Determination - V1-VEH 10752, 10752.1
- Mobilehome Information Exchanges with Other Agencies - R&T 5842
- Mobilehome not Subject to Debt Service Tax - V2-Water 20200
- Secured Roll, Acquisition of Copy by - R&T 647, 649
- Unsecured Roll Property Description - R&T 648, 649

Districts in Multiple Counties (V2-R&T 2131-2134; 1st Yellow Tab, V2)

Ditches,
- Assessment of - CAC XIII-19, R&T 984
- Water, Assessment - R&T 984

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- Director to Employ and Fix Salaries - V1-VEH 10952
- Enforcement of Vehicle Code Provisions - V1-VEH 10951, 11003
- Gap Repayment Fund - V1-VEH 10754.11
- License Fee as 65% of Vehicle/Trailer Coach Market Value - V1-VEH 10752-52.1
- License Fee Determination - V1-VEH 10752, 10752.1
- Mobilehome Information Exchanges with Other Agencies - R&T 5842
- Mobilehome not Subject to Debt Service Tax - V2-Water 20200
- Secured Roll, Acquisition of Copy by - R&T 647, 649
- Unsecured Roll Property Description - R&T 648, 649

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Report to Auditor,
- Every Six months - V1-VEH 11003.1
- Trailer Coach Situs Addresses - V1-VEH 11003.1
- Trailer Coaches W/Paid VEH License Fees - V1-VEH 11003.1
- BOE May Obtain Copy of Licensee Photo to Enforce R&T Code - V2-Gov 15618.5
- Report of Vehicle Market Value Determination - V1-VEH 10753, 10753.2
- Vessel Certification Withheld, Delinquent Unsecured Tax - V2-3205
- Vessel Registration Report to Assessor - V2-VEH 9869

Doctors' Lawful Compensation, Hospital Exemption - R&T 214.7

Document Fees,
- Collection by Auditor - R&T 162
- General - R&T 162

Documentary Transfer Tax,
- Act - 3rd Blue Tab, V1, V1-DTTA 11901-11934
- Bankruptcy/Receivership Exempt - V1-DTTA 11923
- Collection - V1-DTTA 11931
- Death Transfers, Tax not Applicable - V1-DTTA 11930
- Debt Instruments Exempt - V1-DTTA 11921
- Exemption of Govt Agencies - V1-DTTA 11922
- Exemption of US. Government - V1-DTTA 11922
- Foreclosure Instrument Exclusion - V1-DTTA 11926
- Gift, Inter Vivos, Tax not Applicable - V1-DTTA 11930
- Imposition by Board of Supervisors - V1-DTTA 11911
- Imposition of - V1-DTTA 11901-11934
- Inter Vivos Gift, Tax not Applicable - V1-DTTA 11930
- Location Listing on Doc. - V1-DTTA 11932
- Marriage Dissolution Exemption - V1-DTTA 11927
- Mobilehome Transfers - V1-DTTA 11913
**Documentary Transfer Tax (Cont),**

Mobilehomes - V1-DTTA 11913  
Parcel Number Required - V1-DTTA 11911.1  
Partnership Interest Exemption - V1-DTTA 11925  
Payment of - V1-DTTA 11912  
Recordation Subject to Payment - Vol 1-DTTA 11933  
Refunds - V1-DTTA 11934  
Reorganization Instruments Exempt - V1-DTTA 11923  
S.E.C Orders/Conveyances Exempt - V1-DTTA 11924  
Tax Due - V1-DTTA 11932  
Transfer, by Death, Tax not Applicable - V1-DTTA 11930  
Transfer, Inter Vivos Gift, Tax not Applicable - V1-DTTA 11930  
Documentary Transfer Tax Act - 3rd Blue Tab, V1, V1-DTTA 11901-11934  
Documented Vessel (See Vessels; Boats),  
7 or more Persons for Hire - R&T 227  
15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227 (c)  
Affidavit Filing Date Shift to Feb 15 - R&T 275.5  
Affidavit Late Filing Deadline for 80% reduction, Aug 1 - R&T 275.5  
Assessment - R&T 227, 1138-1141  
Defined - R&T 130  
Dive, Tour or Whale Watching Purposes, used for, 15% - R&T 227  
Exemption - R&T 254, 275.5  
Last Day to File for R&T 227 Assessment - R&T 275.5  
Non-documented - R&T 1141  
Notice of Assessment Mailed by August 1 - R&T 275.5  
Occasional Use, Commercial Sports Fishing Boats, 15% - R&T 227  
Outside of State - R&T 1138  
Undocumented - R&T 1141  
Documents,  
Change in Ownership - R&T 255.7, 480(f)  
Destruction of - R&T 465  
Fees - R&T 162  
Filing by Mail - R&T 166  
Electronically Imaged Document, Destruction of Original Forms – R&T 465  
Recorder Required to Provide Copy of Transfers - R&T 255.7, 480(f)  
Recorder to Provide Copies to Assessor - R&T 255.7, 480(f)  
Sale of, by BOE - V2-Gov 15622  
Time Limit for Destruction by Assessor - R&T 465  
To be Recorded - V2-Gov 27279-80  
Dolly: Logging, Pole, Pipe, Auxiliary or Tow, Exempt - R&T 225  
Domestic Life Insurance Companies,  
Separate Accounts - R&T 441.1, 480.7, 487  
Separate Account Transfers - R&T 480.7, 487  
Domestic Partners, Registered, Exclusion – R&T 62(p)  
Domicile, Defined - R&T 5720.6  
Dormitory, Mobilehome Definition - V2-H&S 18008  
Double Assessments - V2-R&T 4990, 4988  
Double Taxation, Prohibition of - R&T 102  
Douglas Fir - Rule 1021  
Drawing, Defined - R&T 217  
Drawing, Scale Floor plan, Copy for Assessor - R&T 72  
Drink Containers, Returnable, Assessment - R&T 996  
DTTA (Documentary Transfer Tax Act, Blue Tab Section of V1)  
Due Date,  
Property Tax Postponement - V2-Gov 16190-16192  
Unsecured Roll Tax - V2-R&T 2901  
Duplicate Appeal Applications, Clerk may Reject - R&T 1603.5  
Duplicate Filing,  
Appeal Applications, Amendments not Duplicate Filings - R&T 1603.5  
Appeal Applications, Clerk may Reject - R&T 1603.5  
Property Statements - R&T 443.1  
Veterans' Exemption Affidavit - R&T 252  
Duplicate Property Statement, Return to Taxpayer if Requested - R&T 443.1  
Durable, Defined for Possessory Interests - R&T 107(a)(2)
Duties,
Notice of, Disabled Veterans Exemption - R&T 278
Powers of,
Assessor, the – (See Assessor)
Members of State Board of Equalization - CAC XIII-17
State Board of Equalization, the - V2-Gov 15606-06.1
BOE Secretary, of - V2-Gov 15604, 15605
Dwelling,
Defined - R&T 218
Residential, Sale of, Property Tax Postponement - V2-Gov 16210-16214
Single Family, Assessment - CAC XIII-9, R&T 167, 401.4
Unit, Defined - V2-H&S 18003.3

E
Earthquake(s),
1990 - 92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
Fire, and, Disaster Relief - R&T 197-198.1
Homeowners Exemption, in Oct., Nov., Dec., 2003 - R&T 214(e)
Northridge, Disaster Relief - R&T 69
Napa Co. 9/30/00, Reduction in Taxes - R&T 195.86
Earthquake Hazard Mitigation, Supplemental Assessment Exclusion - R&T 74.5
Earthquake Seismic Rehabilitation - R&T 74.5, LTA 99/060
Earthquake Seismic Safety Improvements Exclusion - R&T 74.5, LTA 99/060
Easement Agreement, Open-Space Contract - V2-Gov 51255
Easements,
Agricultural Conservation,
Enforceable Restriction - R&T 422.5
General - R&T 421.5, 422.5 PRC 10200-10277
Sacramento-San Joaquin Delta – V2-Gov 51256.3
Change in Ownership – AOL 20.0165
Conservation, Trail and Scenic, Assessment of - R&T 402.1, V2-CIV 815.1
Conservation, Trail and Scenic, Defined - R&T 402.1, V2-CIV 815.1
Enforceable Restrictions – (See Enforceable Restrictions)
Open-Space Land – (See LCA Easements)
Scenic, Deed Modification - R&T 424

Economic Obsolescence (See AH 501)
Economic Rent,
Cable TV - R&T 107.7, [Gov 53066]
General - Rule 8(d), Clayton v. LA County
Possessory Interest, Defined - Rule 21
Economic Revitalization Manufacturing
Equipment - V2-R&T 5108 , LTA 99/61
Property, Redevelopment Agency Rebate - V2-R&T 5108, LTA 99/61
Economic Unit (See Appraisal Unit),
Escape Assessment Per 469 Audit Opens Review of - R&T 1605(e)
Fixtures, Machinery & Equipment - Rule 461(d)
General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
Inter-County Pipelines, Appeals of - R&T 401.8
Pipelines, Appeals of - R&T 401.8
Portion under Appeal - Rule 324(b)
Timber - Rule 41, 53

Education,
Assistance from Taxpayers' Advocate - R&T 5908
Exemption of Buildings used for Higher - CAC XIII-3.5
Mandatory for Appeals Board Members - R&T 1624.05
Revenue Allocation & Distribution - V2-ED 41203.1, 41023.3, 41204.4
Educational and Experience Requirements, Assessors - V2-Gov Code 24002.5, R&T 670 & 673
Educational Assistance, from Taxpayers' Advocate - R&T 5908
Educational Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Educational Institutions, of Collegiate Grade - R&T 203
Educational Purpose, Included in Charitable Purposes - R&T 214
Educational Radio Stations, Exempt - R&T 215.5
Educational Revenue Augmentation Fund (ERAF) - CC XIII-B 6
Educational Television Programming, Exempt - R&T 215.5
Educational Television Stations, Defined - R&T 225.5
Efficiency Unit, Mobilehome Definition - V2-H&S 18008
EIR (See Environmental Impact Report)

Elderly Persons, Tax Assistance/Postponement – (See Aged Persons, Tax Postponement)

El Dorado Palm Springs, Ltd. v. Board of Supervisors,
Application for Reduction of BYV Not Required - R&T 80 fn, 1603 fn
Decline in Value - R&T 51 Fn.
Incorrect Entries, Time for Correction - V2-R&T 4831 fn

ELEC - Elections Code, V2 Other Codes Provisions Tab

Electronic Media, Filing of Property Statement - R&T 441(k); LTA 03/024
Electronic Payment Option - V2-R&T 2512

Electronic Storage Media, Computer, Program Assessment - R&T 995-995.2, Rule 152, LTA 99/039

Elections,
Establish Maximum Tax Rates - V2-R&T 2265
Limits of Additional Tax Rates - V2-R&T 2277, 2285-2289
Limits of Maximum Tax Rates - V2-R&T 2285-2289
Polling Places Exempt from Taxes - R&T 213.5
State Board of Equalization Members, of - CAC XIII-17
Taxing Agency, to Become Revenue District - V2-Gov 54902.2


Electric Facilities, Open-Space Land - V2-Gov 51238

Electrical Corporation, Assessment - CAC XIII-19

Electrical Generation Facility, County Allocation,
General – R&T 100.9, 721.5; LTA 03/009
Public Utility – R&T 100.95

Electricity, Solar Generation - R&T 73, LTA 04/051, 05/056

Electronic Storage Media, Computer, Program Assessment - R&T 995-995.2, Rule 152, LTA 99/39

Electronic Fund Transfer,
General - V2-R&T 2503.1-2505
Medium of Payment - V2-R&T 2505

Electronic Retention, of Roll Info - R&T 109.6

Eligibility,
Appeals Board - R&T 1624, 1624.05
Become Appeals Board Member, to - R&T 1624
Certificate of, Tax Postponement - V2-R&T 2505, 2514
Continuing Verification, Disabled Veterans Exemption - R&T 279
Mobilehome Vehicle License Fee - V1-VEH 10760
Re-determination, Disabled Veterans Exemption - R&T 279.5

Eligible Dwelling Unit, Defined - R&T 62

Emergencies (See Disaster Relief),
Additional Tax Rates - V2-R&T 2274, 2275
Appropriations for Govt Entities, Adjustment- CAC III B-3
Defined - R&T 98.6

Emergency Medical Services, Formation of County Service Areas - V2-Gov 54916.5

Emergency Shelters, R&T 2229 Restrict don't Apply - R&T 2229, STATS 1987, Ch 1469, 1988, Ch 77

Eminent Domain,
Base Year Transfer (Prop 3) - R&T 68, Rule 462.5, ALO 200.0346
Historical Property Acquired by - V2-Gov 50289
Open-Space Land - V2-Gov 51290-95
Open-Space Land Easements - V2-Gov 51095
Replacement Property - CAC III A-2(d), R&T 68, Rule 462.5, ALO 200.0367
Timberland Open-Space Land - V2-Gov 51150-51155

Employee Benefit Plans,
Defined - R&T 66
Exclusion from Change in Ownership - R&T 66
Employee, Board Member - V2-Gov 15605.5
Employee Evaluation, Not to be Based on Value Enrolled Or Taxes Collected - R&T 5907

Employee Owned Hand Tool
Exemption, Defined - R&T 241
First $50,000 Exempt - R&T 241

Employee Retirement Law, 1937, County, Exemptions - V2-Gov 31452-3145.2
Employee Retirement System, Public - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908

Employer Withheld Earnings – VI-RR Car 11453, VI-TYT 38503.5

Employment Development Dept, Tax Agency Consolidation - R&T 38
Enclaves, Federal,
Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn
Mobilehomes on - LTA 81/54
Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Constitution, Humble, Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co. 23 Mar '64 USCC, 10 USC 2667 (e), LTA 77/110, 81/54
Energy Systems, Active Solar - R&T 73 (sunset 1 Jan 06), LTA 04/051, 05/056
Endangered Species, Wildlife Habitat Contract - R&T 423.8
Endorseable Restrictions/Enforceably Restricted,
Conservation Easement - V2-Civ 815.7
Defined - R&T 110, 402.1-3, 422, 439, Carlson v. AAB
Full Cash Value - R&T 402.1, 110 ("construction" footnote)
Hazardous Waste - R&T 402.1-3, V2-H&S 25202.2, 25229
Historical Property - R&T 439
Land, Appeals Board - R&T 1630
Land, on - R&T 402.1-402.3
LCA Proposal Final Filing Date - R&T 430.5
LCA land under Agricultural Conservation Easement - R&T 422.5
Open-Space Land,
Defined - R&T 422
Easements - V2-Gov 51096
Enforcement - V2-Gov 16147
Valuations - R&T 423.3, 426, 430.5
Property, Section 8, Valuation of - R&T 52
Timberland - V2-Gov 51118
Enforcement,
Out-of-state Tax Liabilities, of - R&T 30
Property Tax Postponement - V2-Gov 16200-16202
U.S. Government Tax Liability - R&T 30
Vehicle License Fee Provisions - V1-VEH 10951, 11003
Enforcement Actions, Timberland - V2-Gov 51116
Engravings, Defined - R&T 217
Enrolled Assessment, Written Request for Supporting Information - R&T 408(e)(2)
Enrollment, Property Pending An Exemption Claim - R&T 272
Entities, Public,
Liability for Tax/Penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Liens Acquired by - V2-Gov 53938-53939
Entrepreneurial Profit, Special Use Properties - R&T 401.6
Entrepreneurial Services/Profit - R&T 401.6, Rule 6(b)
Entry of Payment, Unsecured Roll, by Tax Collector - V2-R&T 2913
Entry of Penalty on Roll - R&T 505, Rule 261
Entry on Roll,
Assessments made Pursuant to R&T 501 through 532.2 - R&T 533
Delinquent Tax, Penalty - V2-R&T 2623
Escapes Following Audits - R&T 533
Environmental Impact Report, Timberland Exemption - V2-Gov 51119
Environmentally Contaminated Property, Transfer of Base Year Value - R&T 69.4
Environmentally Contaminated Property Exclusion - R&T 74.7
Equal or Lesser Value,
Defined, BYT - R&T 69.3(b)
Replacement Dwelling - R&T 69.5(a)(1), (g)(5)
Equalization (See BOE; Appeals; Appeals Board)
Annual, by BOE, of State-Assessed Property - R&T 721
Appeals Hearings to be Held within 2 Years - 1604, 1606, Rule 309
Application for - R&T 80, 81, 2050, Rule 308.6
Board of - (See Appeals; Appeals Board; County Board)
Cities - V2-Gov 43065, 43066
County Appeals Board, by - R&T 1601-1721, Rule 301-326
Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(c)
General - Yellow Tab, Part 3, V1
Hearing, BOE, Quorum Defined/Required - V1-HPR 5072
Hearings, 4th Monday of Each month - R&T 1604, 1605, Rule 309
Overcoming Presumption of Value after 2 Years - Rule 309(c)
Outside Regular Period, Notice of Assessment and Review - R&T 1605
Regular Period - R&T 1604
BOE - Yellow Tab, Part 3, V1, R&T 1815-2125
Equalization (Cont.),
State-Assessed Property where City Makes Assessments, of - R&T 1901-03
State Board, by - R&T 1815-2125, Rule 371-404
State Board of Equalization (See BOE)

Equipment,
Appraisal Unit with Machinery & Fixtures - Rule 461(d)
Assessors', to be Provided by Board of Sups or BOE - R&T 1251-6
Exemption, Hand Tools, Employee Owned, 1st $50,000 - R&T 241
Hand-Held Power Tools, Hand Tool Exemption - R&T 241
Hand Tools, Employee Owned, 1st $50,000 Exempt - R&T 241

Leased,
Assessment Situs - CAC XIII-14, R&T 1019, Rule 204, 205
Primary Place of Business, Single Assessment - R&T 623
Single Assessment of - R&T 623
Situs of - R&T 623, 1019, Rule 204, 205, CAC XIII-14

Manufacturing, Economic Revitalization - V2-R&T 5108, LTA 99/061
Possessory Interest In - R&T 107, 201.5
Power Tools, Hand-held, Hand Tool Exemption - R&T 241
Rubber-Tired - R&T 994
Single Assessment of - R&T 623
Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
Steel-Wheeled - R&T 994
Track-Laying - R&T 994
Water Conservation, New Construction Exclusion - R&T 73.5 (SCA 4 '93)

Equity, Property Tax, Commission on - Senate Resolution #42, 1991
Equivalent, Cash,
Consideration Paid, of, Value Presumption - Rule 2
Conversion to - Rule 4

Equivalent of New, Substantial, New Construction - Rule 463 (b)(3), LTA 79/024

Errorneous Declaration of,
Power of Sale - V2-R&T 4992
Tax De-Faulted Property - V2-R&T 4991

Errorneous Re-Declaration, of Tax Default - V2-R&T 4839.1

Errorneous Refund, Timber Tax,
Interest Relief - V1 - TYT 38624
Trail Held in Sacramento County - V1-Timber 38622

Errorneous Tax Payments, to State, by Local Government - R&T 34

Errors, and Omissions
General - R&T 51, 51.5, 531, 531.2, 532, 866, V2-R&T 4831, Rule 461(b)
In Determination of Value - R&T 51.5, V2-R&T 4831(b)

Errors,
Assessee's, Correction of - V2-R&T 4831.5
Assessee's, Correction of, BOE - V2-R&T 4876.5
Assessment, in Lieu Payment, County of 8,000,000 - V2-R&T 4833
Assessor's, Cancellation of Penalties, Etc - V2-R&T 4985
Assessor's Judgment and Clerical - R&T 51.5, V2-R&T 4831, LTA 91/53
Assessor's Judgment, affect on Appeal Filing period - R&T 1603, 1605(b), LTA 93/036
Auditor Correction of - V2-R&T 4832
Clerical, & Statute of Limitations - R&T 51.5, V2-R&T 4831, LTA 91/053
Clerical, on Delinquent Roll, Correction - V2-R&T 4834.5
Correction of by Auditor - V2-R&T 4832
Declines in Value, Correction w/in 1 Year of Roll Delivery - R&T 51(a)(2) &e, V2-R&T 4831(b) LTA 95/054
Determination of Additional Tax Rates - V2-R&T 2276, 2325.1
Due to Auditor's Cancellation of Penalties - V2-R&T 4985
In Fact - R&T 51.5, Rule 461(b), V2-R&T 4831, LTA 91/53, 95/054
In Fact, Declines in Value - Rule 461(b), V2-R&T 4831, LTA 95/054
In Owner's Name, Validity of Assessment - R&T 613
In Publication of the Roll, Correction of - V2-R&T 4841-2
Judgment,
12 month Appeal Period - R&T 1603(c), 1605(b), LTA 91/053, 95/036
Appeal outside Normal Period - R&T 1603, 1605(b), LTA 91/053, 95/036
Assessor /Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/053, 95/036
Declines in Value - V2-R&T 4831, LTA 95/054
General - R&T 51.5, 1603, 1605(b), V2-R&T 4831(b), LTA 91/053, 95/036
On Secured Roll, Correction of - R&T 51.5, Rule 461, V2-R&T 4831(b), 4840 (See Roll Corrections)
Or Omissions in Determining 1971-73 Tax Rates - V2-R&T 2267
Errors (Cont),

Or Omissions, in Determination of Value - R&T 51.5, 531, 531.2, Rule 416, V2-R&T 4831(b), LTA 95/054
Property Deeded to State - V2-R&T 4992
Railroad Car Tax, Time Limit for Correction - V1-RR Car 11426
State Board, Correction of - V2-R&T 4876
Tax Collector's, Cancellation of Penalties, Etc - V2-R&T 4985
Tax Rate, Notification by State Controller - V2-R&T 2325.1
Tax-Defaulted Property - V2-R&T 3438

Escape, Proposed Notice of - R&T 531.8

Escape Assessments (See Roll Correction; Statute of Limitations),

4 Year Installment Payment Plan, if Bill over $500 - V2-R&T 4837.5
4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
4 Year Statute of Limitations - R&T 51.5(b), 532, 866(BOE), V2-R&T 4831(a)
8 Year Statute of Limitations - R&T 75.11(d), 532
75% Penalty Application of - R&T 503
Alpha Index - R&T 505, 532, 615
Appeals, Burden of Proof - R&T 167
Audit Per 469, Opens Review of all Assessee's Prop at Site - R&T 1605(e)
Audits - R&T 533
BIX Incorrectly allowed - R&T 531.5
Bills over $500, Payment over 4 Years - V2-R&T 4837.5
Burden of Proof upon Appeal - R&T 167
Change in Ownership Statute of Limitations - R&T 75.11 532
COS Filing Tolls Statute of Limitations - R&T 75.11, 532
Complaints About Escaped Property, by Taxpayer - R&T 1362
Declaratory Relief for Unconstitutional Rules - R&T 538
Declines in Value - V2-R&T 4831(b), LTA 95/054
Disabled Veterans Exemption in Error - R&T 279.5
Due to Inaccurate Property Statement Info - R&T 531.4
Entry on Roll - R&T 864
Economic Unit Review if Escaped per §469 Audit - R&T 1605(e)
Escape Per §469 Audit Opens Review of Economic Unit - R&T 1605(e)
Exemption Incorrectly allowed - R&T 531.1
Extension of Time for - R&T 532.1
Extension of Time for, 90 Days, Notice of Proposed Escape - R&T 532.1
General - R&T 531-538, 4831-45,
HOX Incorrectly allowed - R&T 531.6
Inaccurate Statements on Bus Prop Report-R&T 531.4
Installment Payments over 4 Years, if Bill over $500 - V2-R&T 4837.5
Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Liens - R&T 867
Low Value Exemption - R&T 531.9
Mandatory Audit (Significant Number of Audits) – ALOs 390.0055, 580.0009
Offset Billing - R&T 533
Penalty, 75%, Application of - R&T 503
Penal, Entry on Roll - R&T 505, Rule 261
Payment over 4 Years if Bill over $500 - V2-R&T 4837.5
Proposed, Notice of - R&T 531.8
Proration of - R&T 531.2(b)
Railroad Car Tax - V1-RR Car 11315, 11317, 11318
Escape Assessments. Refund Actions during §4837.5 Installment Plan - V2-R&T 5145.5
Roll Corrections – (See Roll Corrections)
Review of Economic Unit if Escaped Per §469 Audit- R&T 1605(e)
BOE, by - R&T 758
Statute of Limitations,

4 Year - R&T 51.5(b), 532, 866(BOE), V2-R&T 4831(a)
8 Year - R&T 75.11(d), 532
General - R&T 51.5, 531.2, 532, 866
Change in Ownership - R&T 75.11, 532
Indefinite Until COS/PCOR filed - R&T 75.11, 532
PCOR, Late Filing – ALO 390.0089
Tolled until COS/PCORs filed - R&T 75.11 532
Supplemental Assessment not Classed as - R&T 75.13
Taxpayers' Advocate to make Recommendations - R&T 5905
Transfer of BOE Prop to Evade Tax - R&T 863
Under-assessed Property, 8 Year Statute of Limitations - R&T 75.11(d)(2), 532
Escaped Property,
Complaints about, by Taxpayer - R&T 1362
Due to Inaccurate Property Statement Info - R&T 531.4
Escrow, Space in Mobilehome Park Held in, 36-month Change in Ownership Exclusion - R&T 62.2, LTA 99/75
Escheated Property - V2-R&T 4986.6
Estate for Years, Change in Ownership - Rule 462.060(b)
Estate, Decedent's, Assessment of - R&T 982-982.1
Estate, Timeshare – (See Timeshare Estates)
Estimated Assessment, Railroad Car Tax - V1-RR Car 11312
Estimated Term of Possession, PI, Renewal/Sublease/Assignment not CIO - R&T 61, 62
Estimates, Mandated Cost Reimbursement, Dept of Finance - V2-R&T 2242, 2243
Estimates of,
County Population - V2-R&T 2227
Population - V2-R&T 2227-2228.1
Redemption Amount, Tax-Defaulted Property - V2-R&T 4105.1
Value,
Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Failure to Provide Information - R&T 501
Local Jurisdictions, for - V2-Gov 27421
Unknown or Absent Owner - R&T 460
Etchings, Defined - R&T 217
Evaluation, Employee, Not to be Based on Value Enrolled Or Taxes Collected - R&T 5907
Evasion, of Tax on Personal Prop, by Concealment/Removal - R&T 502-504
Evidence,
Appeal Hearings - See Footnotes to R&T 1610.8, Rule 313, Emil Shubat v. Sutter County, LTA 93/75
Applicant's Value Opinion on Appeal App not Binding at Hearing - R&T 1610.8
Assessments of other Properties not to be Considered at Appeals Hearings - Footnote to R&T 1610.8 (Evidence)
Texaco v. LA County
Comparable Sale Content, Appeals Board, Rule 4 must be Strictly Followed - Main & Van Karman Associates v. Orange County, LTA 94/41, Rule 4
Subpoenas by Appeals Board - R&T 1609.4
Evidentiary Hearings, BOE Reassessment Petitions - Rule 913
Examination Waiver, Assessment Appeals - R&T 1608
Examples of,
Fixture Classification - Rule 122.5(e)
Improvement Classification - Rule 124
Land Classification - Rule 124
Excess Proceeds, Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2961
Excess Property Tax - V2-R&T 2611.5
Excess Revenue,
Local Govt, Return of - CAC III B-2
Revision of Tax Rate by Local Government - CAC III B-2
Excess Sales Tax, Defined - R&T 100.2
Exchange of Information,
$100,000 Roll Value Minimum - R&T 1606
10 Day Reply Time Before Hearing - R&T 1606(c)
30 Day Minimum Notice - R&T 1606(a)
Appeal - R&T 80-81, 1606, B of A vs. County of Fresno, Rule 305.1
Incomplete Compliance - Rule 309(c)
Initiation by Assessor or Applicant - R&T 1606, B of A vs. County of Fresno
Other Agencies, with, re: Mobilehomes - R&T 5842
Exclusions,
$50,000, Fairground Possessory Interest Low Value Exemption - R&T 155.20
Accessibility Exclusion for Disabled Persons - R&T 74.6
Automatic Builders' Exclusion – ALO 610.0004.005
Base Year Transfer Cutoff Date, Extended Indefinitely - R&T 69.5
Possessory Interest, $50,000 Low Value Exemption - R&T 155.20
Change in Ownership (See Change in Ownership, Exclusions),
After Expiration of Filing Period, Age 55 and Over – R&T 6935(f)(2)
Base Year Transfer Cutoff Date, Extended Indefinitely - R&T 69.5
Base Year Transfer, Over 55 Years in Age and Disabled (Property Held in Trust) - R&T 69.5
Commercial versus Residential Use - R&T 69.5(g)(3)&(4)
Cooperatively Owned Apartments - R&T 62(i)
Cotenant Exclusion – R&T 62.3, LTA 13/021
Disabled Persons, 2nd use of - R&T 69.5(b)(7)
General Provisions - R&T 61-69.5, Rule 462.240 et al

Exclusions (Cont)

- Grandparent/Grandchild - LTA 97/32 (See Grandchild/Grandparent)
- Grandparent/Grandchild: Prop 193 - R&T 63.1; LTA 97/032, 98/023, 06/025
- Grandparent/Grandchild Transfers - R&T 63.1, LTA 97/032, LTA 98/023, 06/025
- Housing Cooperatives - R&T 62(i)
- Joint Tenancies - Rule 462.040(b)
- Legal Entities - Rule 462.180(b), (d)
- Mobile Home Park Transfers - R&T 62, 62.1, 62.2, LTA 99/075, 02/010
- Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018 (See Parent/Child)
- Parent/Child, $1,000,000 Limitation - R&T 63.1(a)(2)
- Parent/Child, Modify Step Transaction (See Grandparent/Grandchild) – R&T 63.1
- Parent/Child Exclusion, Add Trustee of a Trust – R&T 63.1
- Parent/Child Exclusion, Allowed in cooperative housing corporations – R&T 63.1
- Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
- Registered Domestic Partners – R&T 62(p)
- Replacement Property - R&T 68
- Tenancies in Common - Rule 462.020(b)
- Trusts - Rule 462.160(b),(d)

- Environmentally Contaminated Property - R&T 74.7
- Fairgrounds, Possessory Interest, $50,000 Low Value Exemption - R&T 155.20
- Grandparent/Grandchild – (See Grandparent/Grandchild), LTAs 97/032, 06/025
- Grandparent/Grandchild Transfers - R&T 63.1, LTAs 97/032, 06/025
- New Construction – (See New Construction Exclusions)
- Parent/Child Transfers - R&T 63.1, LTAs 00/005, 03/018 (See Parent/Child)
- Parent/Child Transfer, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)

Exclusive, Defined for Possessory Interests - R&T 107(a)(3)
Exclusive Use, Possessory Interest, Defined - Rule 21
Excusable Delay, Filing Change in Ownership Statement (COS) - R&T 483
Executive Officer, Defined - R&T 95
Executive Order, Defined - V2-R&T 2209
Executor, Assessment to - R&T 612
Exempt Land,
- Assessment of Improvements - R&T 609
- Improvements on - R&T 609

Exempt Property,
- Defined - V2-R&T 5081
- General - CAC XIII-3, III B-8, R&T 201-286, Rules 131-136
- PI on Secured Roll not a Lien - V2-R&T 2190
- Report of Lease or Other Usage within 60 Days - R&T 480.5
- Sold to Ineligible Transferee – R&T 75.23

Exemption,
- $5,000, Low Valued Property - R&T 155.20
- $5,000, not Applicable to R&T 52 Property - R&T 155.20
- $50,000, Employee Owned Hand Tools - R&T 241
- $50,000, Fairground Possessory Interest Low Value Ordinance - R&T 155.20
- $50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
- $50,000 PI, Temporary/Transitory Use, Convention/Cultural Center - R&T 155.20
- 1 December Last Day to File Claim/Affidavit for Selected Exemptions - R&T 273.5, 275-6
- Affidavit, Destruction of - R&T 465
- Affidavit Filing Deadlines - R&T 254.5, 255, 259.11, 259.12, 259.13
- Affidavit/Statement Filing 1st Time & Thereafter, Welfare - R&T 254.5
- Agricultural Fair Exhibits (See Agricultural Fair Exhibit)
- Aircraft,
- Being Repaired - R&T 220, LTA 02/002
- In state for Repair - R&T 220, LTA 02/002
- Owned by a Government/Foreign Govt. - R&T 5331, 5332
- Owned by the United States - R&T 5331
- Anatomical Gifts/Body Parts - R&T 33
- Animals - R&T 224
- Appeals Board has no Jurisdiction to Grant or Deny - Rule 302(c)
- Art Gallery Displays - R&T 217
- August 1, Last Day to File Historical Aircraft Exemption Claim for Partial Exemption - R&T 276.5
- Blind Vending Stand Operator's Stock in Trade - R&T 216
- Blind Vendor's Stock in Trade - R&T 216
- Blood and Blood Tests, Etc., from Taxation - R&T 33
Exemption (Cont)
Blood and Human Body Parts - R&T 33
Bonded Indebtedness Included - R&T 214
Bonds, from Taxation - CAC XIII-3, R&T 208, 212
Bonds, Local Govt, from Income Tax - CAC XIII-26
Builder's Inventory, from Supplemental Assessment - R&T 75.12
Buildings under Construction - CAC XIII-5
Buildings used for Higher Education - CAC XIII-3, 5
Buildings used for Religious Purposes - CAC XIII-3, 4, 5
Business Inventory - R&T 129, 219, 531.5, Rule 133 (See Nursery Stock)
Business Inventory - Illegal Goods Exclusion - R&T 129
Business Money Kept on Hand, from Tax - R&T 212
California Academy of Sciences - CAC XIII-4, R&T 203.5
California Pollution Control Financing Agency - V2-H&S 44556
California School of Mechanical Arts - CAC XIII-3, R&T 203.5
California State University – (See Cal State University)
Cancellation of Taxes - R&T 75.12, V2-R&T 5081-5091
Cargo Containers - R&T 202
Cash on Hand, Business - R&T 212
Cemetery,
Affidavit - R&T 256.5
Affidavit Contents - R&T 256.5
Annual Notice - R&T 256.6
Exemption from Special Assessment - CAC XIII-3
Filing of Affidavit - R&T 254
General - CAC XIII-3, R&T 204
Late Claims - R&T 270
Notice of Eligibility - R&T 256.6
Pre-1900 - R&T 256.6
Property Acquired after Lien Date - R&T 271
Scope of - Rule 132, (See Cemetery)
Certain Buildings under Construction - CAC XIII-5
Charitable Organizations - CAC XIII-4, -5
Church,
& Religious Property, Acquired after Lien Date - R&T 271
Annual Affidavit Contents - R&T 256, 257
Annual Affidavit Filing - R&T 254, 255-257
Annual Notice from Assessor - R&T 257.1
Buildings under Construction - CAC XIII-5
Claims - R&T 256-257.1
Eligibility - CAC XIII-4
Filing Deadline - R&T 255
General- CAC XIII-3, -4, -5 R&T 206-207, 256-257, 270-1
Late Claims - R&T 270
Lease or Rental of Property - R&T 206.2
Leased parking Lots - R&T 206.1
Leased Personal Property - R&T 207.1
Notice of Eligibility - R&T 257.1
Parking Areas - R&T 206.1
Penalty for Failure to Notify of Incorrect - R&T 257
Tax Reduction Benefit to Organization - R&T 206.2
City Property - R&T 202
Claims Pending, Enrollment of Prop. Subject To - R&T 272
Claims,
Failure to File - CAC XIII-6
Late - R&T 270-279.5
Procedure - R&T 251-261
Supplemental Assessment Refunds & Cancellations - R&T 75.12
Cogswell Polytechnical College - CAC XIII-4, R&T 203.5
College,
Affidavit Contents - R&T 258
Annual Affidavit - R&T 254
Buildings, Land, & Equipment - CAC XIII-3, -5
Exemption (Exclusive Use) – ALO 250.0005
Exemption, Student Book Store – ALO 250.0022
Late Claims - R&T 270
Exemption (College) (Cont)

- Property Acquisition after Lien Date - R&T 271
- Student Bookstore Personal Property - R&T 203.1
- Supplemental Assessment, Exclusive Non-Profit College Use – ALO 790.0078
- Community College - CAC XIII-3, R&T 202, 202.6, 270
- Convention/Cultural Center, $50,000 Low Value Ordinance - R&T 155.20
- Conveyance, State to Nonprofit Corporation - V1-DTTA 11929
- Conveyance, to State - V1-DTTA 11928
- County Property - R&T 202
- Crops - CAC XIII-3, R&T 202, 223, (See Nursery Stock)
- Cultural/Convention Centers $50,000 Low Value Ordinance - R&T 155.20
- Debentures - R&T 212
- Debts Secured by Land - CAC XIII-3
- Deeds - R&T 212
- Deeds of Trust - R&T 212
- Deeds, from Taxation - R&T 212
- Demolition of Buildings, for Purposes of - R&T 214.2
- Disabled Person Accessibility Exclusion - R&T 74.6
- Disabled Veteran (See Disabled Veteran Exemption)
- Disabled Veterans’ Exemption, Household Income – ALO 350.0009
- Disabled Veterans’ Exemption Residences, Board Monitor Claims; R&T 205.6
- Disabled Veterans’ Exemption (Military Warriors Support Foundation) – LTA 13/022
- Disabled Veterans’ Exemption Status, Delay Disability Ratings – R&T 276.1
- Document Transfer Tax, from,
  - Bankruptcy/Receivership - V1-DTTA 11923
  - Marriage Dissolution - V1-DTTA 11927
  - Partnership Interests - V1-DTTA 11925
- Educational Purpose Included in Charitable Purpose - R&T 214
- Educational Radio Stations - R&T 215.5
- Educational Television Programming - R&T 215.5
- Employee Owned Hand Tools, 1st $50,000 - R&T 241
- Escape Assessment, Low Value Exemption - R&T 531.9
- Escape Property, Incorrect Exemption – R&T 531.1
- Fair Exhibit,
  - Affidavit - R&T 254, 259
  - Exhibit Definition - R&T 213
  - Late Claims - R&T 270
  - Property Acquired after Lien Date - R&T 271
- Fairground Possessory Interest Low Value Ordinance - R&T 155.20
- Federal Property from Property Tax (Supremacy Clause US Constitution), McCulloch v. Maryland (1819), LTA 76/12, 77/110 & 78/3, (See Federal Enclave)
- Federal Property used to Protect Migratory Birds - R&T 254.2
- Filing of Claim for Reimbursement, by Auditor - V2-R&T 2229
- Filing Periods (See specific exemption in question)
- Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
- Financial Statement Filing 1st Time & Thereafter - R&T 254.5
- Fire Protection Vehicles, from License Fee - V1-VEH 10781
- Foals - R&T 5741
- Foreclosure Instruments from Document Transfer Tax - V1-DTTA 11926
- Forms, Prescribed by BOE - Rule 101
- Forms, BOE Assessed Property - Rule 101
- Fruit & Nut Trees, General Provisions - CAC XIII-3, R&T 211, Rule 131
- Fruit, and Nut Trees, and Vines (See Exemption, Trees & Vines)
- Fruit, Grapevines Planted to Replace vines Less than 15 Years Old, Phylloxera - R&T 53
- Fruit, Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
- Govt. Entities, from Documentary Transfer Tax - V1-DTTA 11922
- Govt. Entities from outside CA not Exempt - CAC XIII-11, III B-8(d)
- Govt. Property - CAC XIII-3, -11, III B-8(d), R&T 202,
- Govt. Vehicles, US, from VEH License Fees - V1-VEH 10781-82
- Hand Tools, Employee Owned, 1st $50,000 - R&T 241
- Handicapped Persons - CAC XIII-8, -5, R&T 214
- Historical Aircraft, August 1 Last Day to File for Partial Exemption - R&T 276.5
- Homeowners' (See Homeowners' Exemption)
- Hospital - CAC XIII-4, -5, (See Hospital)
Exemption (Cont)

Household Furnishings - R&T 224, Rule 134
Human Body Parts and Blood - R&T 33
Huntington Library & Art Gallery - CAC XIII-4, R&T 203.5
Immature Forest Trees - CAC XIII-3
Incidental Nonprofit Users, Documentation of – R&T 214
Income Tax, from, Nonprofit College - CAC XIII-26
Incorrectly allowed - R&T 531.1, 531.1
Incorrectly allowed Disabled Veterans - R&T 279.5
Indebtedness, Bonded, Included in Welfare Exemption R&T 214
Instruments Securing Debt from Doc. Transfer Tax - V1-DTTA 11921
Intangible Assets & Rights - R&T 107.7, 995, 997, 998, V2-B&C 23154, LTA 91/73, 92/07, 93/75, 94/04, Roehm v. Orange County, Stanislaus County v. App Board, Emil Shubat v. Sutter County,
Land-Secured Debts - CAC XIII-3
Leased Property, to Government - R&T 202
Legislative Analyst Review/Report on - V2-R&T 2229
Libraries – (See Libraries)
Limitations - V2-R&T 2229
Limited Liability Company, Inclusion of Governmental Entities – R&T 214, 214.8, P.T. Rule 136
Local Govt. Property - CAC XIII-3, -11, III B-8(d)
Low-Income Housing, Leases of - R&T 236, 237
Low or Moderate Income Housing - R&T 214, 237, LTA 99/76
Low Value, of $5000 or Less - R&T 75.55, 155.20
Low Value Exemption, Escape Assessment - R&T 531.9
Low Valued Property,
  $5000 - R&T 155.20
  $50,000 Possessory Interest - R&T 155.20
  General - CAC XIII-7, R&T 155.20
  Not Applicable to §52 Property - R&T 155.20
Mail Filing Solicitation Restrictions – V2-B&P 17533.6, 17537.8, 17537.9
Mail Solicitation, Filing Service Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
Military Housing (Definition for P.I. Exemption) - R&T 107.4
Military Personnel - CAC XIII-3
Mobilehome, from Vehicle License Fees - V1-VEH 10784-5
Mortgages - R&T 212
Museum (See Museum Exemption)
  New Classes of, not to Extend more than 5 Yrs/75% of Value - V2-R&T 2229, STATS 87/88
Nonprofit Corporation Receiving Govt Funding - R&T 214.10
Notes - R&T 212
Notice of Mailing, Disabled Veterans'- R&T 278
Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(c), AH 567
Partial,
  Disabled Veterans - R&T 75.21(c)(4), 276, Rule 464
  Historical Aircraft - R&T 276.5
  Veterans/Disabled Veterans - R&T 75.21(c)(4), 273.5, 276, Rule 464
Pending Claims, Enrollment of Property - R&T 272
Personal Effects - R&T 224, Rule 134
Personal Property, Trailers & Semi-trailers - R&T 225
Personal Property, with Low Value - R&T 155.20
Pets - R&T 224, Rule 134
Plants, Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
Polling Places - R&T 213.5
Possessory Interest, Military Housing (Definition for Exemption) - R&T 107.4
Possessory Interest, Nonprofit Entity operating state parks, (Agent of the state) – R&T 201.7, LTA 13/010, PRC 5080.42
Possessory Interest, Temporary/Transitory Use, Convention/Cultural Center - R&T 155.20
Possessory Interest, $50,000 - R&T 155.20
Possessory Interest, Fairground, Low Value Ordinance - R&T 155.20
Post-secondary Education, Buildings used for - CAC XIII-3, -5
Property Acquired After Lien Date (organization not existing on lien date) – R&T 271.5
Property in Transit - Rule 203
Property used for Charitable Purpose - CAC XIII-4, -5
Property with Full Value of No more than $2000 - R&T 155.20
Public Property - CAC XIII-3
Public Schools - See Schools, Public, & School Exemption
Radio Stations, Educational - R&T 215.5
Exemption (Cont)

Redevelopment Plans Dedicated to Certain use - R&T 214.13
Reimbursement by State for Revenue Loss - V2-R&T 2229
Religious (See Church Exemption),
   Affidavit - R&T 257
   Annual Notice from Assessor - R&T 257.1
   General - R&T 207
   Property Acquired after Lien Date - R&T 271
Report of Lease or Other Usage within 60 Days - R&T 480.5
Report of Tax Base Reduction - V2-STATS 1971 Ch. 1762
Revenue Loss, Sales/Use Tax/ Reimbursement - V2-R&T 2230
Rummage Sale Storage Area Charitable Organization Museum Support - R&T 214.14(d)
Sale Storage Area, Rummage, Charitable Organization Museum Support - R&T 214.14(d)
Sales & use Tax, Reimbursement for - V2-R&T 2230
BOE to Prescribe Forms and Procedures - R&T 251

Schools – (See School Exemption)
School, Charter (usage qualifies for exemption) – ALO 690.0004
Securities - R&T 212
Seed Potatoes - R&T 234
Seedlings, Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
Separate Assessment, from, Condominiums, Request for - V2-R&T 2188.3-6
Shares of Capitol Stock - R&T 212
Solvent Credit - R&T 212
State-Owned Property - CAC XIII-3
Storage Area, Rummage, Charitable Org. Museum Support - R&T 214.14(d)
Student Bookstore Personal Property - R&T 203.1
Supplement Assessments, Cancellation & Refund - R&T 75.12
Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Taxes Due if Claim not Properly Filed - V2-R&T 4987, 5081-5091
Tax-Defaulted Welfare Exempt Prop, Min Sale Price & Appraisal Fee - R&T 3698.5
Timber - CAC XIII-3
Totally Disabled Veteran - CAC XIII-4
Trees, Freeze Damage to Newly Planted (Restart Four-Year Exemption) – R&T 211
Tree & Vine,
   General - CAC XIII-3, R&T 211, 223, Rule 131
   Grapevines Replacing vines Less than 15 Years Old, Phylloxera - R&T 53
   Nursery Stock - R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
   Personal Property for Subsequent Planting - R&T 223
Tribal Housing - R&T 237, 259.13, 270
US Government Vehicles from VEH License Fees - V1-VEH 10781-82
US Government, Documentary Transfer Tax - V1-DTTA 11922
Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
University of California,
   Bookstores - R&T 202.2
   Student Govt used Property - R&T 202.2
   Student Organization Prop - R&T 202.7
Valid Applications, Enrollment by Assessor - R&T 272
Vendors, Blind, Stock in Trade - R&T 216
Vendor/Tax Rep Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Vessels – (See Vessel Exemption)
Veterans', Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273
Veterans', Audit of Claims by Auditor - R&T 280-286
Veterans' – (See Veterans' Exemption; Disabled Veterans Exemption)
Veterans', Deceased - CAC XIII-3(q), -4 (ACA 49, 1992), R&T 205.5
Veteran's & Surviving Spouse's Home - CAC XIII-4, R&T 205.5
Veterans' Organization – (See Veterans' Organization)
   Bingo not a Factor - R&T 215.2
   Review of Claims for Organizational Certificate Certificates (OCC) – R&T 254.5, 254.6
   Exemption, Report of (Added Cross Reference to OCC) – R&T 215.1
Volunteer Fire Department - R&T 213.7
Waivers - CAC XIII-6
Welfare (See Welfare Exemption),
   Affidavit/Statement Filing 1st Time & Thereafter - R&T 254.5
   Board Duties - R&T 254.6
   Bonded Indebtedness included - R&T 214
   Charitable Purposes, Transportation Services – ALO 880.0565

83
Exemption (Welfare) (Cont)

Community Benefit Test – LTA 11/044
Demolition of a Building - R&T 214.2
Exclusive Use – ALO 880.0099
Extends to Bonded Indebtedness - R&T 214
Extends to Property Leased by Govt Entity - R&T 214.6
Franchise Tax Board Exemption Letters in Lieu of IRS Letter - R&T 214
Governmental Entities, Inclusion of in Limited Liability Companies (See PT Rule 136) – R&T 214 and 214.8
Grazing Lease – ALO 880.0129
Housing, Charitable Purpose – ALO 880.0403
Incidental Nonprofit Users – R&T 214
Limited Liability Company – ALO 880.0147
Natural Lands – R&T 214.02
Oceanographic Research Org not Chartered by Congress - R&T 214
Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Property under Redevelopment Plan - R&T 214.13
Property used Exc. as Nature Resource or Open-Space Land - R&T 214.02
Property used Exclusively for Veterans' Organizations - R&T 214
Property under Redevelopment Plan - R&T 214.13
Recorded Regulatory Agreement – ALO 880.0267
Renewal of, BOE Equalization Hearings - V1-HPR 5087
Student Union – ALO 880.0283
Supplemental Assessment, Filing For (180 Days Filing Period) – R&T 75.24
Tax Exempt Status – ALO 880.0285
Tax-Defaulted Property, Min Sale Price & Appraisal Fee - R&T 3698.5
Zoological Society - R&T 222, 222.5

Exhibits,
Fair & Exposition, Defined - R&T 213
Fair & Exposition, Exemption (See Exemption, Fair)
Withdrawal of, BOE Equalization Hearings - V1-HPR 5087

Existing Building, Defined - R&T 74

Appeal Hearing, past two-year limit - R&T 1604, 1641.2
Appeal Hearing, 90 Day - R&T 1641.2
Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
Official Acts of the Assessor, for Change in Ownership, Possessory Interest - R&T 61
Lien - V2-R&T 2191.4
Roll, Official Acts of the Assessor - R&T 155 (see §155.3); LTA 03/022
Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155

Reports to be Filed with BOE - V2-Gov 15620

Extension of,
Appeal Filing Period for Declines in Value, by Bd. of Supervisors Resolution - R&T 1603(d)
Assessment Roll Past Jul 1 - R&T 155; LTA 03/022
Filing Railroad Car, for Disability – VI-RR Car 11553.5
Riling Timber Tax, for Disability – VI-TYT 38602.5
Filing Timber Tax Return - V1-Timber 38405
Lease as Change of Ownership, Possessory Interest - R&T 61
Lien - V2-R&T 2191.4
Roll, Official Acts of the Assessor - R&T 155 (see §155.3); LTA 03/022
Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155

Time,

Reports to beFiled withBOE - V2-Gov 15620

Extension, Roll,
Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155

Extension Rights, Minerals, Change in Ownership - R&T 61

Extraction Rights – (See Oil & Gas)
Facilities,
Electrical Generation - R&T 100.9, 721.5; LTA 03/009
Gas/Electric/Other, Open-Space Land - V2-Gov 51238
In Course of Construction, Defined - R&T 214.2
In Course of Construction, Abandoned/not used, Welfare Exemption - R&T 214.1, 214.2
In Course of Construction, Welfare Exemption - R&T 214.1-214.2, 532.2
Public Utility Electrical Generation – R&T 100.95

Facsimile Signature, Tax Collection - R&T 168

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

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

Factored Base Year Value
General - R&T 51
To be Included on Annual prop 8 Notice - R&T 619

Facts, alleged, Proof of, Quiet Title Action - V2-R&T 3962
Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/053, 95/054 (See Assessor's Errors; Errors)
Failure to Appear, Assessment Appeal Hearing - Rule 313(a)
Failure to File,
Building Permit, Burden of Proof upon Appeal - R&T 167
Business Property Statement, Burden of Proof upon Appeal - R&T 167
Cable TV Property Statement, Penalty - R&T 107.7
Change in Ownership Statement,
Burden of Proof upon Appeal - R&T 167
General - R&T 482-485
Successor - R&T 482.1
Property Statement, Deposit of Penalties - R&T 464
Timber Tax Claim for Refund - V1-Timber 38604
Timber Tax Return (See Timber Tax)
Timber Tax Return, Interest Rate - V1-Timber 38423

Failure to Furnish Information, Upon Written Request - R&T 501 & Footnotes
Failure to Provide Data under 441(d),
2 Year Waiver Extension - R&T 441(h)
Appeal Continuances - R&T 441(h)

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

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

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

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

Family Code, Section 297, Registered Domestic Partners – R&T 62(p)
Family Member, Appearance at Appeals Board - Rule 317
Farm Credit Act, Federal, of 1971 - R&T 64(b) Pub Law 92-181
Farmers Home Administration Property, Taxation of - Housing Act of 1949, Housing & Community Development Act of 1977, Sect 512 - LTAs 76/012, 78/003
Farmland Security Zone Contract – R&T 423.5
Farmlands Mapping Account - V2-Gov 51283
Fault, not of Owner, Calamity Relief - R&T 170(a)
FDIC, as Taxable Entity - LTA 94/027, Lowry v. FDIC

February 1,
2nd Installment of Secured Personal Prop Tax Due - R&T 2700, 2702
2nd Installment of Secured Tax Due - V2-R&T 2606
BOE Property Statement Request to State Assessee s - LTA 90/002

February 5, Account to Auditor for Money Collected - V2-R&T 2616
February 10, Assessor submits Final Statements/Forms to BOE - Rule 101, 171
February 15, Final filing Date,
Church/Religious Affidavit - R&T 255
Disabled Veterans' Exemption, for - R&T 237, 273.5
Documented Vessel Affidavit - R&T 275.5
Exemption Claim/Affidavit Due- R&T 255
Historical Aircraft Claim - R&T 255
Homeowners' Exemption - R&T 255
Tribal Housing Affidavit Due - R&T 259.13
Veterans' Exemption, for - R&T 273

Last day to File Welfare/Vets Ex Claims/Affidavit - R&T 254.5
Racehorse Tax Due - V1-R&T 5762
Property Acquired After Previous Year Lien Date - R&T 271
BOE Consults W/Assessors re: Aircraft Allocation - Rule 202

February 20, Agency's Last Day to Request Estimate of Value - V2-Gov 27421
February 25, Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616
February 28, Church Exemption Claim Form Sent to Prior Applicant - R&T 256
Cooperative Housing HOX Claim Forms Sent - Rule 135(f)
Day Information Made Available to Oil, Gas, and Mineral Extraction Industries - R&T 441
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Religious Exemption Notice to Prior Applicants - R&T 257.1

Federal Enclaves,
Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn
Mobilehomes on - LTA 81/54
Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Const, Humble Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co. 23 Mar '64 USCC, 10 USC 2667 (e) - LTA 77/110, 81/054
Federal Deposit Insurance Corporation, as Taxable Entity - LTA 94/27, Lowry v. FDIC
Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
Federal Home Loan Bank Board (Renamed Federal Housing Finance Board) - R&T 439.2
Federal Housing Administration, Taxation of foreclosed Property - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Federal Housing Finance Board (new name for Federal Home Loan Bank Board) - R&T 439.2

Federal Government, Mandated Costs, Additional Tax Rates - V2-R&T 2271
Federal Property,
Exemption from Property Tax – (Supremacy Clause US Constitution), McCulloch v. Maryland (1819).- LTA 76/12, 77/110, 78/3, (See also Federal Enclave)
Migratory Birds Protection Use - R&T 254.2
Taxation of FHA repossessed homes - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003

Federal Survey Descriptions - R&T 324
Fee Interest - R&T 60, V2-Gov 51293(j)
Fee Owner, Possessory Interest, Report of lease Changes to Assessor, 60 Days - R&T 480.5
Fee Simple Absolute - R&T 60, 110, 410(Footnotes), Rule 2, 8(e), AH 501
Fee Simple Interest - R&T 60

Federal Survey Descriptions - R&T 324
Fee Interest - R&T 60, V2-Gov 51293(j)
Fee Owner, Possessory Interest, Report of lease Changes to Assessor, 60 Days - R&T 480.5
Fee Simple Absolute - R&T 60, 110, 410(Footnotes), Rule 2, 8(e), AH 501
Fee Simple Interest - R&T 60
Fee Simple Unencumbered Value - Rule 2

Fees,
$20 or Less, Penalties, License Fees, Collection of - V2-R&T 2611.4
$250 or less, Owing to State, Agencies may Refrain from Collecting – [Gov 13943.2]
Access to Transfer List, $10 - R&T 408.1
Aircraft Landing Fees as PI - United Airlines, Inc. v. San Diego
Peals, HOX, Private Vendor Filing Charge not to be collected until filing complete – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
**Fees (Cont)**

- Appeals, for Filing HOX, by Vendor, Restrictions on – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
- Application, for Separate Parcel Valuation - V2-R&T 4151
- Appraisal, Sale of Welfare Exempt Tax-Defaulted Property – V2-R&T 3698.5
- Attorney, Appeals - R&T 1611.6
- Boundary Changes, Revenue District, Charged by BOE - V2-Gov 54902.5
- Cable TV Franchise & License - R&T 107.7
- Cancellation, Historical Property Contract - V2-Gov 50286
- Change in Ownership Forms - R&T 480.3
- Charged by BOE, Revenue District Boundary Changes - V2-Gov 54902.5
- Collection of, Railroad Car Tax Warrants - V1-RR Car 11503
- Collection of, $250 or less, State Agencies may Refrain from Collecting - [Gov 13943.2]
- Collection, for Documents/Records, by Auditor - R&T 162
- Copies of Records for $1 - R&T 162
- Determination, Trailer Coach Vehicle License - V1-VEH 10752.1
- District Boundary Changes, Revenue District, Charged by BOE - - V2-Gov 54902.5
- Document/Record - R&T 162
- Economic Rent, as, Cable TV - R&T 107.7
- Exclusion from New Construction, Disabled Persons - R&T 74.3
- Expenses, and, Timber Tax Payment - V1-Timber 38542, 38543
- Filing, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
- For, Actual Cost of Developing/Providing Information - R&T 409, V2-Gov 6256, 6257
- Certified Copies of BOE Records/Files - V1-HPR 5083
- Copies of Assessor's Records - R&T 162, V2-Gov 6256, 6257
- Copies of Public Records, to be Provided at Direct Cost of Dup. - [Gov PRA 6256, 6257]
- Copies of Roll to Other Tax Agencies - R&T 649
- Development of & Providing Information - R&T 409
- Documents - R&T 162
- Failure to File PCOR - R&T 480.3
- Failure to File PCOR, not Applicable to Non-Resident - R&T 480.3
- Filing Appeals, Restrictions on Vendors and written Statements - R&T 80.1; V2-B&P 11319
- Maps/Statements, BOE, for Redevelopment Agency - V2-H&S 33328.4
- Record Copies, State-Assessed Property - V1-HPR 5083
- Revenue District Boundary Changes, Charged by BOE - V2-Gov 54902.5
- Franchise & License, Cable TV - R&T 107.7
- Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)
- Franchise, as Economic Rent - R&T 107.7
- General Provisions, Trailer Coach Vehicle License - V1-VEH 10766-10770
- HOX Appeals, Private Vendor Filing Charge not to be collected until filing complete - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), 3005
- HOX Appeals, for Filing by Private Vendor, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), 3005
- Historical Contract Application - V2-Gov 50281.1
- If Preliminary Change in Ownership Not Filed with Recording - R&T 480.3
- In Lieu, Payments, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
- In Lieu, P.E.R.S. Property - V2-Gov 7510
- In Lieu, Wetlands Bank Site, As Public Entity - [F&G 1775 et seq. of Sec 2]
- Inspection of Transfer List - R&T 408.1
- Landing Fees as PI - United Airlines, Inc. v. San Diego
- LCA/Open-Space Land Contract Cancellation, Etc - V2-Gov 51287
- Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
- List of - [Gov 8317]
- List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
- May Include Overhead, Profit, Development Cost - R&T 408.3
- Mobilehome License – (See Mobilehome, & Trailer Coaches License Fees)
- Owing to State, $250 or less, Agencies may Refrain from Collecting - [Gov 13943.2]
- Payment of, Railroad Car Tax Warrant - V1-RR Car 11502
- Property Characteristics - R&T 408.3, 409
- Public Records, to be Provided at Direct Cost of Duplication - [Gov PRA 6256]
- Record & Document, Deposit in County General Fund - R&T 162
- Revenue District Boundary Changes, Charged by BOE - - V2-Gov 54902.5
- BOE, Charged to Local Govt, Revenue District Boundary Changes - V2-Gov 54902.5
- Tax Recoupment, Timber Preserve Fund - V2-Gov 51142
- Tracking of - [Gov 8317]
Fees (Cont)
Trailer Coach License – (See Trailer Coaches License Fees)
Transfer List, Access To, $10 - R&T 408.1
Timeshares, Separate Assessment - V2-R&T 2188.8-2188.10
Vehicle License – (See Vehicle License Fees)
Vehicle License, Collection of - V1-VEH 10852
Written Statements of Value made for, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319

Ferry,
Defined - R&T 1136
Inter-County - R&T 1137

Files,
Assessor's (See Assessor's Records & Records)
BOE, Destruction of - V2-STATS 1915 Ch. 59
Filing Extension, Disability - V1-RR Car 11553.5, VI-TYT 38602.5
Filing of,
Assessment Appeals, deadlines - R&T 1603-1605, Rule 305, LTAs 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Change in Ownership Statement, Probate Representatives - [Probate Code Sec 8800]
Delinquent Redemption List - V2-R&T 4104.3
Documents, by Mail - R&T 166, 724
Petitions, Etc, by Proper Parties - V1-HPR 5070
Reports to BOE, Time Extension - V2-Gov 15620
Statements/Affidavits, Postmark as Proof of - R&T 166
Statements/Returns, Affidavit asserting Timely Filing - R&T 166
Filing Date, Appeals,
County Offices Closed on Normal Deadline - R&T 1603(b)(4)
Extension of by Board of Supervisors Resolution - R&T 1603(d)
Filing Deadline,
Falling on Saturdays and Sundays - R&T 166, 724, V2-R&T 3351
LCA Proposal - R&T 430.5
Postmark Date deemed as Date Tax Payment Received - V2-R&T 2512
Redevelopment District Boundary Changes - V2-H&S 33674
Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Filing Period,
Assessment Appeals - R&T 1603-1605, Rule 305, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
Exemptions - See exemptions or specific exemption in question
Exemptions, Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
Supplemental Assessment Appeals,
12 months after Notice for Judgment Error - R&T 1605(b)
Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Final Decree, Quiet Title Action - V2-R&T 3967-3969
Final Filing Date, Appeals,
County Offices Closed on Normal Deadline - R&T 1603(b)(4)
Extension of by Board of Supervisors Resolution - R&T 1603(d)
Finance, Department of,
Annual Review of Mandated Cost Statutes - V2-R&T 2246
Annual Review of Statutes, Mandated Costs - V2-R&T 2246
Estimate of Mandated Cost Reimbursement - V2-R&T 2242-43
Financial Corporation,
Defined - V1-B&C 23183
General – (See Banks & Financial Corps)
Financial Interest Disclosure, Appraiser - R&T 672
Financial Statements, Welfare Exemption Filing 1st Time & Thereafter By Request - R&T 254.5, 254.6
Finding of Facts, Request Procedure - R&T 1611.5, Rule 308
Findings, Written, re Data Altering Previous Assessment, Audits - R&T 469
Fines,
List of - [Gov 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
Tracking of - [Gov 8317]
Fir,
Douglas - Rule 1021
True - Rule 1021
Fire & Earthquake, Disaster Relief - R&T 197-198.1
Fire & Earthquake, Homeowners Exemption, Oct., Nov., Dec., 2003 - R&T 218(e)
Fire Alarms - CAC III A-2, R&T 74, LTA 99/045
Fire Company Volunteer, San Diego County - V2-STATS 1983, Ch 406
Fire Departments, Volunteer, Exemption - R&T 213.7
Fire Detection Systems,
   Defined - R&T 74
   General - CAC III A-2, R&T 74, LTA 99/045
Fire Fighting Vehicles, College, Exempt - V1-VEH 10786
Fire Protection Districts, Marin County, Revenue Allocation - R&T 99.3
Fire Protection Services,
   College Vehicle License Fee Exempt - V1-VEH 10786
   Maximum Tax Rate - V2-R&T 2261.1
   Valuation of Sprinkler/Detection Systems - CAC III A-2, R&T 74, LTA 99/045
   Vehicle License Fee Exemption - V1-VEH 10781
Fire Related Egress Equipment, Defined - R&T 74, LTA 99/045
Fire Sprinkler, Valuation - CAC III A-2, R&T 74, LTA 99/045
Fire Sprinkler Systems,
   Defined - R&T 74, LTA 99/045
   General - CAC III A-2, R&T 74, LTA 99/045
Fires, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
First through Fifty-Eighth Class County - V2-Gov 28022-79
First Installment,
   Delinquent Penalty - V2-R&T 2617, 2704
   Due Date - V2-R&T 2605, 2617, 2704
   Secured Roll, Delinquent 10 December - V2-R&T 2704, 2716
   Secured Roll, Due 1 November - V2-R&T 2605
First Person Acquiring Title to Felled Timber - Rule 1026
Fiscal Year,
   Audit Purposes, for, Defined - Rule 192
   Defined - R&T 75.6, Rule 192
Fish & Wildlife, US In Lieu Payments, National Wildlife Refuge Fund - Refuge Revenue Sharing Act of 1978,
   Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Fishing Boats, Commercial Sports, Occasional Use, 15% - R&T 227
Fishing Classification - Rule 122.5 (See Fixtures; Classification)
Fixtures,
   Additions/Deletions, Reporting of - R&T 75.15
   Annexation, Intent of Owner - Rule 122.5(c)
   Annexation, Physical/Constructive - R&T 105, 107, Rule 122.5
   Annual Reporting only, Effective March 1, 1987 - R&T 75.15
   Appraisal Unit with Machinery & Equipment - Rule 461(d)
   Assessment – ALO 170.0039
   Assessment Appeals – ALO 180.0073
   Assessment, Supplemental & Non-Supplemental New Construction - R&T 75.15
   Change in Ownership - R&T 75.15
   Classification - Rule 122.5, (See Fixtures, & Classification)
   Defined - R&T 105, 107, Rule 122.5, 192(d), 463(b)(5), V2-STATS 1982, Ch. 1556, Sec 5
   Economic Unit with Machinery & Equipment - Rule 461(d)
   Examples - Rule 122.5(e) (See Instructions to Form BOE-571-L)
   General - R&T 105, 107, Rule 122.5, V2-STATS 1982, Ch 1556, Sec 5
   Intent of Owner - Rule 122.5(e)
   New Construction - R&T 75.15
   Part of New Construction of Structure, as - R&T 75.15
   Possessory Interests In - R&T 107, 201.5
   Removal of, on or after March 1, 1985 - Rule 463.5(c)(2)
   Removal of, Valuation - R&T 75.16
   Renovation/Modernization/Substitution as New Construction- Rule 463(b)(5)
   Replacement, when to Supplemental/Non-supplemental Assessment - R&T 75.15
   Report of, Property Statement - R&T 75.15
   Service Station - LTA 88/024
   State Assessed, on Sec Roll, use of Unsecured Tax collection method - R&T 670, 867
   Study on Value – R&T 401.20

Flight Test Science Programs, College Exemption – R&T 203
Flight Test Technology Programs, College Exemption - R&T 203
Flight Time Allocation - Rule 202
Floating Homes,
Assessment - R&T 229
Change in Ownership – R&T 61(c), 62(g)
Decline in Value, extra processing time – R&T 4831
Defined - R&T 229
General - R&T 229, V2-R&T 2189.7, 2189.8
Levy of Tax - V2-R&T 2189.7
Flood Damaged Property, Waiver of Penalty/Interest - V2-Gov 43005.7
Flood, June 2004, Homeowners' Exemption - R&T 218(f)
Floods, December 2004 and January to March and June 2005, Disaster Relief – R&T 218(h)
Floods, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
Floor plan Scale Drawing, Copy for Assessor - R&T 72
Flumes, Assessment - CAC X111-19
FM Broadcast, Noncommercial Educational, Defined - R&T 225.5
Foal,
Defined - R&T 5716.5
Exempt - R&T 5741
Live - R&T 5719
Food, Defined - Rule 133
Footage, Square, Floor plan Drawing Sufficient to Determine - R&T 72
Force and Effect, of Lien - V2-R&T 2191.4
Foreclosure,
Change in Ownership - Rule 462.120
Federal Housing Programs - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Of Lien, Property Tax Postponement - V2-Gov 16187
On Behalf of Bondholder - Streets & Highways 8830 (Not in PTLG)
Property Tax Postponement - V2-Gov 16200-16202
Foreclosure Instruments, Exempt from Documentary Transfer Tax - V1-DTTA 11926
Foreign Corporations, Inspection of Records by Assessor - V2-Corp 1506
Foreign Diplomatic Property, Cancellation of Tax - V2-STATS 1980, Ch 937
Foreign Life Insurance Companies,
Separate Account Transfers - R&T 480.7, 487 , [INS 10506]
Separate Accounts - R&T 441.1, 480.7, 487 , [INS 10506]
Foreign Limited Liability Partnerships, as person - R&T 19, 28.5
Foreign National, Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
Foreigner, Use of Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
Forest Products Commission, Request for BOE Record Access - [Food & Agricultural Code 77624]
Forest Service, US., Timber Volumes - Rule 1027
Forest Trees, Immature, Exempt - CAC XIII-3
Forestry Board, Timber Advisory Committee, Representative Membership - R&T 431
Forests, State, Tax Payments to Counties - V2-PRC 4654
Form Fees, Change in Ownership - R&T 480.3
Formal Action to Implement Project, Defined - V2-R&T 2273.1
Forms,
Appeal Application - R&T 80, 81, 1603, 1605, 1622.6, Rule 305, 306, 308, 5, LTA 91/053, 95/036
Appeal Application, Prescribed Signature Block Language - R&T 1603(f)
Board Prescribed - R&T 251, 441, 441.5, 452, 469, 1254, 1603, Rule 171, 101
Change in Ownership - R&T 255.7
Change in Ownership, Fees - R&T 480.3
Exemption BOE Assessed Property - Rule 101
Fees for, Change in Ownership - R&T 480.3
Map, Prescribed by BOE - V2-Gov 15617
PCOR, Free from Assessor or Recorder - R&T 480.3
Prescribed,
Assessor Delivers Copies to BOE by 15 October - Rule 171
Exemption & Checklist to Assessor by 1 November - Rule 101
Preliminary Change in Ownership - R&T 480.4
Racehorse Tax Return, List of Mailing to Tax Collector - Rule 1045
Racehorse Tax Return, Provided by 15 December - Rule 1045
Racehorse, Draft Copies to BOE by 15 October - Rule 1045
State Board Prescribed - R&T 441, 441.5, 452, 469, Rule 171
Formula - Allocation of Aircraft Assessments - R&T 5366
Foundation, Mobilehome - V2- H&S 18551, 18551.1
Foundation System,
Commercial Coach - V2-H&S 18551
General - V2-H&S 18551, 18551.1
Manufactured Homes - V2-H&S 18551
Mobilehomes - V2-H&S 18551
Mobilehome Park - V2-H&S 18551.1
Mobilehome, Exempt from VEH License Fee - V1-VEH 10784

Four Percent Assessment, of Vessels - Rule 151
Four Year Period, for Payment of Tax - V2-R&T 4837.5
Fractional Interest, Minimum Assessable - R&T 65.1
Franchise, Cable TV - R&T 107.7, [Gov 53066]
Franchise Agreement, Intangible Rights - R&T 110(d)(3)
Franchise Fee,
Cable Television - R&T 107.7, ALO 660.0034
Economic Rent, as, Cable TV - R&T 107.7
Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)

Franchise Tax Board,
Change in Ownership Determinations - R&T 64(e)
Exemption Letters in Lieu of IRS Letter, Welfare Exemption – R&T 214
Inspection of Tax Records,
County May Request with Affidavit - V1-PIT 19551
General - [B&C 26453c]
Notice of Tax Returns, BOE Hearing - V1-HPR 5012
Tax Agency Consolidation - R&T 38

Fraud (See Fraudulent Acts),
Acts of Omission, Penal Assessment - R&T 504
Causing Escape, Penalty for - R&T 502-504
Penal Assessment For - R&T 504
Penalty For Fraudulent Acts of Omission - R&T 504

Fraudulent Acts,
Collusion, or, Penalty - R&T 503, 504, Rule 261
Collusion to Escape, or - R&T 503, 504
Of Omission, 75% Penalty - R&T 504

Free Public Libraries – (See Libraries)

Free Public Recreational Use, LCA Land - V2-Gov 51238.5
Freeze, December 1998, Fruit or Nut-bearing Tree Damage - R&T 211, LTA 99/52
Freight, Transportation of, Vessel Exemption - CAC XIII-3, R&T 209

Friends of East Willits Valley v. Mendocino County,
Bureau of Indian Affairs does not void contract - V2-Gov 51200 Fn
County Cancellation of a Williamson Act Contract - V2-Gov 51280.1 Fn
Federal Eminent Domain Powers - V2-Gov 51283.4 fn

Fruit, and Nut Trees (See Trees)
Fruit, Nut, Tree, Grapevine Exemption - R&T 53, 105, 211, 223, Rule 131
Fruit, Trees & Vines – (See Trees & Vines; Exemption, Tree & Vine)
Fruit Bearing Trees & Vines, Open-Space Land Valuation - R&T 429
Fugacious Minerals (See Oil & Gas; Minerals)

Full Cash Value
As Sales Price - R&T 110(b), Rule 2, LTA 99/12
City Regulatory Agreement, Affordable Housing – ALO 460.0004
Defined - CAC III A-2, R&T 107.1, 110, 110.1, 401, 5803, Rules 2, 301, 460, V2-ED 84205.5, LTA 99/012
General - CAC III A-2, R&T 107.1, 110, 110.1, 401, 5803; Rules 2, 301, 460, V2-ED 84205.5, LTA 99/012, AH 501
Government Credits (R&T 110, LTA 2002/041) – Bontrager v. Siskiyou County Appeals Board 97 Cal.App.4th 325,
Maples v. Kern County Assessment Appeals Board 96 Cal.App.4th 1007
Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (Pacific Mutual Life v. Orange Co.)
Intangible Assets & Rights - R&T 110(d), 212 (c)
Inter-County Pipeline Rights of Way - R&T 401.10
Manufactured/Mobilehome - R&T 5804
Manufactured Home Conversion to LPT, on Ensuing Lien Date - R&T 5802
Mobilehome Conversion to LPT, on Ensuing Lien Date - R&T 5802
Original Property, of, Defined - R&T 69.3
Possessory Interest - R&T 107.1
Replacement Property, of, Defined - R&T 69.3
Sale of Tax Deeded Property - V2-R&T 3698.5
Study on non-production computers, semiconductor manufacturing equipment, and biopharmaceutical industry equipment values – R&T 401.20
Full Cash Value (Cont)
Assessment at - R&T 60, 401
Defined - R&T 60, 110.5, Rules 2, 301, 460
Private Railroad Car Assessment at - V1-RR Car 11251
Function, Local Board of Equalization - Rule 302
Functional Consolidation,
 Defined - V2-R&T 2305
 Tax Rates - V2-R&T 2305-2309
Functional & Economic Obsolescence - AH 501
Functionally used or Occupied, Defined - Rule 463.5(c)(6)
Fund(s),
 Augmentation, Special Districts, Creation, Etc - R&T 98.6
 Cash Difference - V2-R&T 2611.5
 County General, Deposit of Record & Document Fees - R&T 162
 County, Tax Loss Reserve Fund - V2-R&T 4703
 Defined - V2-R&T 4651
 Educational Revenue Augmentation (ERAF) - CC III B-6
 General, Deposits In, Tax Distribution - V2-R&T 4651.2
 Impounded, Interest Payable - V2-R&T 5153
 Local Government, Establishment of - CAC XIII-5
 Reimbursement of Lost Homeowners' Exemption Revenue, One Year (Homes Damaged in Specified Disasters) –
 R&T 195.128 to 195.139
 Reimbursement of Lost Homeowners' Exemption Revenue, One Year (Changes to Fiscal Year for El Dorado County
 Fire Losses) - R&T 195.120, 195.122
 Reserve Tax, Timber - Rule 1026, (See Timber Tax)
 Road District, Apportionment - V2-S&H 1650-1654
 Schools, Minimum Funding Requirements - V2-ED 41203.1, 41023.3, 41204.4
 Special, Payments To, Additional Tax Rates - V2-R&T 2270
 State, General,
 Farmlands Mapping Account - V2-Gov 51283
 Private Railroad Car Tax Deposits - V1-RR Car 11701
 Supplemental Roll Admin. Cost Fund Appropriation - R&T 75.65
 Timber Tax Fund Allocations - V1-Timber 38905.1
 Transfer of Vehicle License Fees to - V1-VEH 11004
 Transportation Tax Fund Appropriations - V1-VEH 11002
 Vehicle License Fee Account Transfers - V1-VEH 11004
 Vehicle License Fee Support, Hwy Patrol - V1-VEH 11004.5
 Vehicle Special Account, Transfers to - V1-11003.3
 Timber Tax (See Timber Tax, Fund)
 Transfer, Electronic - V2-R&T 2503.1-2505
 Transfer, Electronic, Medium of Payment - V2-R&T 2505
 Wildlife Refuge Revenue Sharing, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law
 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
 Fund(s) Transfer, Electronic,
 General - V2-R&T 2503.1-2505
 Medium of Payment - V2-R&T 2505
 Funding,
 Additional, Special District - R&T 98.8
 Assessment Appeals Board, Property Tax Administration Fees - R&T 95.3
 Govt, Nonprofit Corporation with, Exemption of - R&T 214.10
 Schools, Minimum Funding Requirements - V2-ED 41203.1, 41023.3, 41204.4
 Funding Requirements, Schools, Minimum - V2-ED 41203.1, 41023.3, 41204.4
 Fundraising, Rummage Sale Storage Area not considered as - R&T 214.14(d)
 Fundraising Activity, Rummage Sale Storage Area not considered as - R&T 214.14(d)
 Funds, Cash Difference - V2-R&T 2611.5
 Furniture, Assessors', to be Provided by Board of Supervisors or BOE - R&T 1251-6
Gallery Display Exemption - R&T 217
Gap Repayment Fund - V1-VEH 10754.11
Gas and Oil Producing Property - Rule 468 (See Oil & Gas; Mineral Rights)
Gas Corporation Property, Assessment - CAC XIII-19
Gas Facilities, Open-Space Land - V2-Gov 51238
Gas Tanks, Liquid Petroleum - Rule 153
Gas Wells, Valuation of - Rule 468
Gender, Defined - R&T 12
General Fund,
  Deposit of Record & Document Fees - R&T 162
  Deposits In, Tax Distribution - V2-R&T 4651.2
Generation, Electrical Facilities – R&T 100.9, 721.5; LTA 03/009
Generation, Public Utility Electrical, Facilities - R&T 100.95
General Law Provisions, Validation/Destruction of Records - V2-1st Pink Tab
Geneva Towers Ltd. Partnership v. City and County of San Francisco, Action for Refund, Limitation - V2-R&T 5141 fn
Geographic Information Task Force - [PRC 8900-8903]
Geothermal Properties, Assessment - Rule 473, Phillips Petro v. County of Lake
Gifts,
  Anatomical Exemption - R&T 33
  Inter Vivos, Documentary Transfer Tax Exclusion - V1-DTTA 11930
Going Concern Value, Cable TV - R&T 107.7(d)
Golf Courses,
  Assessment - CAC XIII-10, R&T 52
  Base Year Value - R&T 52
  General - (See La Country Club v. Pope) - LTA 86/051
  Mineral Right Assessment - CAC XIII-10
  Substances within - CAC XIII-10
Goods, Illegal,
  Assessment of - R&T 129
  Illegal, Exclusion from Business Inventory - R&T 129
Goods,
  Intended for Sale/Lease, Defined - Rule 133
  Unredeemed, from Pawnbroker - R&T 989
Goods for Sale in Ordinary Course of Business,
  Illegal Goods - R&T 129
  Inventory Exemption - R&T 129
Goods in Transit,
  Defined R&T 1017
  Generally - R&T 1016-1022
  Residence of Owner Defined - R&T 1018
  Situs - R&T 1019, Rule 203
  Violations as Misdemeanor - R&T 1022
Gov. - Government Code Provisions, Green & Gold Tab Sections of V2
Governing Body, Defined - V2-R&T 3772
Government,
  Defined - R&T 231
  Property Leased to, Exemption of - R&T 202
Government Code, Apportionment of Revenue Per - R&T 93
Government Code Provisions, (BOE - Green Tab Section, V2)
Government Code Section,
  7510 - 7th Green Tab, V2, Additional Gov Codes
  15600-15646 - 1st Green Tab, V2
  16100-16214 - 2nd Green Tab, V2
  24300-65863.5 - 7th Green Tab, V2, Additional Gov Codes
Government Entities,
  As Tenant, Welfare Exemption - R&T 214.6
  Liens Acquired by - V2-Gov 53938-53939
Government Funding, Nonprofit Corporation with, Exemption - R&T 214.10
Government Liability for Tax/penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Government Mandated Costs, Additional Tax Rates - V2-R&T 2271
Government Officials, Defamation Actions - Nadel v. Regents of UC, 1994, 28 Cal App 4th 1251,
Government Owned Aircraft, Exemption - R&T 5331-5332
Government Property, Assessment,
General - LTA 00/037 (See Section 11 Property)
Inyo County, within - CAC XIII-11
Mono County, within - CAC XIII-14
Ratio Computation by BOE - V2-R&T 987
Review & Equalization - CAC XIII-11
Exemption of local Govt Property - CAC XIII-3, -11, III B-8(d)
Govt. from outside CA not Exempt - CAC XIII-3, -11, III B-8(d)
Possessory Interest Real Prop Usage Reporting Requirements - R&T 480.6
Use of – (See Possessory Interest)
Government Survey, Land Description - R&T 322

Governmental Entities,
Possessory Interest Real Property Usage Reports - R&T 480.6
Real Property Usage Reporting Requirements, PIs - R&T 480.6

Governmental Reorganizations,
General - V2-R&T 2295
Tax Rates - V2-R&T 2295-2299

Governmental Restrictions on Land - R&T 402.1

Governor,
Disaster Declared by - R&T 170(a)(1)
BOE Annual Report to - V2-Gov 15616

Grading, Timber, Criteria/Procedures - R&T 434

Grading Rule,
Timber - R&T 434.1, Rule 1021
Timber Tax - Rule 1021

Grandchild/Grandparent,
$1,000,000 Limitation - R&T 63.1(a)(3) LTA 97/032, 98/023
CIO Exclusion - (See Change in Ownership, ACA 17, Prop 193) - R&T 63.1, LTA 98/023
Exclusion, Cooperative Housing Corporation – LTA 11/051
Foreign Nationals - R&T 63.1
Middle Generation Limitation - R&T 63.1(a)(3), LTA 97/032, 98/023, 06/025
Modify Step Transaction (See Parent/Child Exclusion) – R&T 63.1
One-Way Transfer Limitation - R&T 63.1(c)(2), LTA 97/032, 98/023
Principal Residence - R&T 63.1(a)(2), LTA 98/023
Principal Residence Limitation - R&T 63.1(a)(3)(B), LTA 97/032, 98/023
Transfer,
Custodianship – ALO 493.0020
Daughter-in-Law – ALO 493.003
In-Law Child – ALO 493.0070
Life Estate – ALO 493.0075
Limited Liability Company – ALO 493.0081
Trusts – ALO 493.0131

Transfers, CIO Exclusion - R&T 63.1, LTA 98/023
Taxpayer ID Usage on Application - R&T 63.1

Grandparent, Eligible for CIO Exclusion to both Children & Grandchildren - LTA 97/032, 98/023
Grandparent/Grandchild (See Grandchild/Grandparent)
Grantors, Interest Retained by, Conservation Easements - V2-Civ 815.4
Group, Commonly Controlled, Definition of - R&T 64(c), V2-STATS 25105 Ch 938 '55
Grape, Wine, Pest & Disease, Special Districts - [Food & Agriculture 6200]
Grapevines,
Assessment of Replacement Vines, Pierce's Disease - R&T
Exemption – (See Exemption, Fruit)
Destroyed by Pierce's Disease, Replacement of - R&T 53
Grapevines and Trees, Damaged by Fires or Strong Winds (Restart Four Year Exemption Period) – R&T 211
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(c), AH 567
Pierce's Disease, Vine's Destroyed by - R&T 53
Planted to Replace Grapevines Less than 15 Years Old, Phylloxera - R&T 53
Replacement of those destroyed by Pierce's Disease - R&T 53

Guardian, Assessment to - R&T 612
Guide, for Aircraft Assessment, BOE - R&T 5364
H

H&S - Health & Safety Code, Gold Tab "Other Code" Section of V2
HUD - Housing & Urban Development, Federal Department
  HUD owned housing, taxability – LTA 11/013
Habitat, Wildlife, Assessment if under a Wildlife Habitat Contract - R&T 423.8
Habitat, Endangered Species, Assessment if under a Wildlife Habitat Contract - R&T 423.8
Habitat Contract, Wildlife,
  General - R&T 423.8
  Immune to 150-Acre Requirement - R&T 423.8
  Land Valued per R&T 402.1 - R&T 423.8
Habitual Place of Mooring, Vessel Assessment - R&T 1139
Hall, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Hand Tools,
  Defined, Hand Tool Exemption - R&T 241
  Employee Owned, 1st $50,000 Exempt - R&T 241
Hand-held Implements, Hand Tool Exemption - R&T 241
Hand-held Power Tools, Hand Tool Exemption - R&T 241
Handbooks, BOE, and LTAs, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Handicapped Persons (See Disabled Persons; Disabled Veterans)
  Certain Mobilehome Required Access - V2-H&S 18008
  Property Tax Postponement - CAC XIII-8.5
  Vehicle License Fee Exclusion - V2-VEH 10753.6
  Welfare Exemption - R&T 214
Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority, Refund Conditions, Application
  - V2-R&T 5097 fn
Harbor Districts, Maximum Tax Rates - V2-R&T 2263.4
Hard Rock Mines – (See Mines and Mining, and Minerals)
Harvest, of Timber,
  Low Value – V1-Timber 38116
  Tax Rate - V1-Timber 38115
Harvest Value,
  Defined - Rule 1023
  Immediate, Damaged Timber - Timber 38204
Harvesting Plan, Timber Tax - V2-PRC 4582.8
Hazard, Earthquake, Mitigation of - R&T 74.5
Hazardous Waste,
  Affect Must be Considered - R&T 402.1-.3, V2-H&S 25202.2, 25229
  Border Zone Property - V2-H&S 25229
  Facilities, Restrictive Covenants - V2-H&S 25202.5
  Land Designated as Hazardous Waste Property - V2-H&S 25229
HCD, Department of Housing & Community Development – (See Mobilehome/Manufactured Home)
Mobilehome Information Exchange with Other Agencies - R&T 5842
Mobilehome Registration/Title Info Furnished to Assessor - R&T 5841
Mobilehome transfer from HCD to Local Taxation - V2-H&S 18119
Report of New Mobilehome Owners by Last Day of Each month - R&T 5841
Hearing Officers,
  Assessment Appeals Board and Hearing Officers, Duplication of Language – R&T 1612.5
  Duplication of Language – 1612.7
  Administrative Law Judge Contracts - R&T 1636
  Assessment Appeal - R&T 1636-1641.5
  Contract with Office of Admin Hearings - R&T 1636
  Request for (R&T 1636, 1637(a)(3)) – ALO 190.0043
  Value Limit of $500,000 - R&T 1637
  Value Limits - R&T 1637
  Values set by - R&T 1641-.5
Hearing Procedure, Assessment Appeals - Rule 313
Hearing Procedure Regulations - V1-HPR 5010-5200
Hearing Request, Jeopardy Determination - V1-Timber 38345
Hearings,
  Additional Tax Rates - V2-R&T 2274
  Assessment Appeal – (See Appeals; Appeals Board; BOE)
  Equalization – (See Appeals; Appeals Board; BOE)
  Hearing Officers, Assessment Appeal - R&T 1636-1641.5
Hearings (Cont)

Hearing Officers, Values set by - R&T 1641-1641.5
Jeopardy Determinations - V1-HPR 5030-5036
Notice of, Appeals Board - Rule 307
Notification of, Appeals Board, 45 days before - R&T 1605.6
Oral, Timber Tax Redetermination - V1-Timber 38443
Planning Commission, Timberland - V2-Gov 51110.2
Procedure, Assessment Appeals - Rule 313
Procedure Regulations, §5001-5067 - V1-Introduction
Redetermination, BOE, General - V1-HPR 5010-5020
Request, Jeopardy Determination - V1-Timber Tax 38345
BOE Reassessment – (See BOE, Reassessment Hearing)
Timberland - V2-Gov 51110-51110.2

Heater, Swimming Pool Solar Energy System - R&T 73, LTAs 04/051, 05/056
High Density,
   Defined, Inter-County Pipelines - R&T 401.10
   Inter-County Pipelines, $20,000 per Mile - R&T 401.10
High Technical Industries, Study on Equipment Values – R&T 401-20
Higher Level of Service, Reimbursement for Local Govt - CAC III B-6
Highest and Best Use - R&T 110 Footnote, L.A. County v. McDonnell Douglas
Highway Corridors, Scenic, Open-Space Land - V2-Gov 51205.5
Highway Patrol, Vehicle License Fee Support - V1-VEH 11004.5
Highway Usage Fees - V1-VEH 10751
Highways, Road District Funds, Apportionment - V2-S&H 1650-1654
Historic Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Historic Usage, Defined - Rule 122.5
Historical Aircraft,
   Certificate of Attendance - R&T 220.5
   Exemption Affidavit - R&T 259.11
   General - R&T 220.5
   Partial Cancellation of Tax - R&T 276.5
   Signature Requirement - LTA 04/047
Historical Property,
   Acquired by Eminent Domain - V2-Gov 50288
   Assessment - CAC XIII-8, R&T 439-439.4, LTA 05/035
   Cancellation by Court Action - V2-Gov 50287
   Consult with Historical Resource Comm - V2-Gov 50290
   Contract Application - V2-Gov 50280
   Contract Cancellation - V2-Gov 50284-50288
   Contract Enforcement - V2-Gov 50287
   Contract Provisions - V2-Gov 50281
   Contract Renewal - V2-Gov 50282
   Contracted Property Annexed to City - V2-Gov 50289
   Enforceably Restricted, Defined - R&T 439
   Guidelines – LTA 05/035
   Prop 13 Value to be enrolled if less than 439 Value - R&T 439.1-439.3
   Property Inspection, (Mills Act Historical Properties) – Gov 50281
   Qualified, Defined - V2-Gov 50280.1, PRC 5031-5033
   R&T 110, 110.1 Value Enrolled if less than 439 Value - R&T 439.1-439.3
   Restricted, Defined - R&T 439.1
   Supplemental Assessment Exclusion - R&T 52, 75.14
   Yield Rate Component set by BOE - R&T 439.2
Historical Resource Commission, Consultation with - V2-Gov 50290
Historical Vehicles, License Fees - V1-VEH 10753.3, (See Historical Aircraft)
Historical Wooden Vessel - R&T 230
Holding Agreements, Change in Ownership – Rule 462.200(c)
Holdings, Defined - Rule 192
Holidays,
   Filing Deadlines Falling on - R&T 166, 724
   Official Acts Falling Due on - R&T 724
Homeowners' Exemption (HOX),
   15 Oct Last Day to Cure Defect of Timely File - Rule 135
   2010 Humboldt County Earthquake, Maintain Homeowners' Exemption – R&T 195.164, 195.165, 195.166, 218.2
   Affidavit Contents - R&T 253.5
   Affidavit, Assessor to Mail by Jan 15 - R&T 255.3
   Affidavit, Mailing by Assessor - R&T 255.3
Homeowners' Exemption (Cont)

Amount of - CAC XIII-3
Annual Report by Auditor - V2-Gov 29100.6
Annual Report, Total Value, to BOE - R&T 1367
Application of Tax Rate after Deduction - Rule 464
Application to Supplemental Assessment - R&T 75.20-.22
Assessment Appeals Hearing, Burden of Proof on vacation or second home – R&T 167(c)
Claim - Rule 135
Claim Confidential - Rule 135(e)(4)
Claim Info Report to BOE from Assessor - R&T 218.5
Cooperative Housing, for - Rule 135
Disabled Veteran or Spouse - CAC XIII-4, R&T 205.5 et al
Disabled Veterans' Claim (Board Monitor Homeowners; Claim on Statewide Basis) – R&T 205.6
Disaster Relief, Flooding - R&T 218
Disaster Relief, Wildfire, Rain Storm, Flooding - R&T 218
Disaster Relief – LTA 05/073, 06/049
Disaster Relief, Continuation of (Governor Declared Emergency) – R&T 218
Disqualified Veteran - R&T 255.2
Dwellings Damaged or Destroyed by:
  Flood, etc. in January, April, May, and June 2006 – R&T 218(i)
  Flood in December 2004, January to March and June 2005 – R&T 218(b)
  Wildfire in August 2004 – R&T 218(g)
  Wildfire in July 2006 – R&T 218(j)
  Wildfire Damage to Homes, Retain Homeowners' Exemption – R&T 218; R&T 195.110 to 195.112
  Wildfires in 2007 and 2008, Retain Homeowners' Exemption – R&T 218
Dwellings Destroyed by Fire in 1991 - R&T 69.5(j)(4)
Dwellings Destroyed by Fire or Earthquake in Oct., Nov., or Dec., 2003 - R&T 218(e)
Dwellings Destroyed by Flood in June 2004 - R&T 218(f)
Effective Date of - R&T 255.6
Escapes/Failure to Notify of Termination - R&T 531.6
Filing Deadline - R&T 255
Filing Deadline for Partial Exemption, Dec 10 - R&T 275
Filing Period Change to Jan 1 to Feb - R&T 255
General - CAC XIII-3(k), R&T 218, 218.5, 229, 253.5, 255-255.8, 275, 408, 531.5-.6, 2190, 2611.5, Rule 135-135.5
Generic Provision, Disaster Relief (Governor Declared Emergency) – R&T 218
Imperial County 2010 Earthquake, Retain Homeowners' Exemption – R&T 195.170, 195.171, & 195.172
Incorrectly Allowed - 531.6
Ineligibility, Notice in Bill - V2-R&T 2615.5
Last Day to Terminate W/Out Penalty - Rule 135
Notice in English & Spanish - R&T 255.8
October 15 Last Day to Cure Defect of Timely Filing - Rule 135
Partial (80% or $5600) - R&T 275
Partial Cancellation, Late Claim - R&T 275
Partial, Filing Deadline, Dec 10 - R&T 275
Penalty for Failure to Notify of Termination - R&T 531.6
Personal Effects/Furniture/Pets - R&T 224, Rule 134
Principal Place of Residence - R&T 218(a)
Recorders Obligation - R&T 255.7
Reimbursement - CAC XIII-25, V2-Gov 16120-22
Reimbursements - CAC XIII-25
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9
Riverside County 2007 Freeze Damage to Homes, Retain Homeowners' Exemption – R&T 63.1
San Mateo County, Bruno Explosion and Fire, Retain Homeowners' Exemption – R&T 195.176, 195.177, 195.178, 218.6
Social Security Number Confidential - Rule 135(c)(4)
Social Security Number Reporting - R&T 218.5
Solicitations for Filing, Required Statements and Format - B&P 17533.6, 17537.8, 17537.9
Solicitations for Filing, Restrictions on - B&P 17533.6, 17537.8, 17537.9
Supplemental - R&T 75.20-.22, 75.31, 75.51-.52
Tax Loss, Reimbursement of Agencies - V2-Gov 16120-22
Tax Rate Applied after - Rule 464
Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Termination, penalty for Failure to Notify Assessor - R&T 531.6
Homeowners' Exemption (Cont)

Time Extension for Filing - R&T 255.1
Totally Disabled Veteran/Spouse - CAC XIII-4
Trust (business trust) – ALO 505.0121
Vendor/Tax Reps, Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Veteran, Disqualified - R&T 255.2
Wildfire Damage to Homes, Retain Homeowners' Exemption – R&T 21; R&T 195.110 to 195.112
Wildfires in 2007 and 2008, Retain Homeowners' Exemption – R&T 218

Homeowners' Exemption Claim
Confidential - Rule 135(e)(4)
General - Rule 135
Info Report to State Board - R&T 218.5

Housing,
Affordable Housing, City Regulatory Agreement - ALO 460.004
Affordable Housing, City Regulatory Agreement (Land Use Restriction) – ALO 535.006
Welfare Exemption – ALO 880.0403

Homes,
Disabled Veteran Exemption - CAC XIII-4, R&T 205.5
Floating - R&T 229
Floating, Levy of Tax - V2-R&T 2189.7
Open-Space Land Valuation – (See LCA Valuations)

Horseless Carriage, Defined - R&T 10704
Horses – (See Livestock, Pets, & Racehorses)

Hospital,
30 Years' use - R&T 214.3
Defined - R&T 214.9
Demolition of Facilities - R&T 214.2
Exemption - CAC XIII-4, -5
Facilities under Construction - R&T 214.1
Inventories & Supplies - LTA 90/45
Less than Collegiate Grade - R&T 214.5
Needs, Welfare Exemption - R&T 214.11
Outpatient Clinics - R&T 214.9
Physicians Lawful Compensation - R&T 214.7
Property used As, for 30 Years - R&T 214.3
Welfare Exemption, General Provisions - R&T 214

Hotel, Residential, Mobilehome Definition - V2-H&S 18008
Houseboats – (See Vessels & Boats)
Household Furnishing/Personal Effects/Pet Exemption. - R&T 224, Rule 134
Household Furnishing,
Exempt - R&T 224, Rule 134
Community Association – ALO 515.0002
Leased Equipment – ALO 515.004

Housing,
Aged Persons – (See Aged Persons)
Agricultural/Laborer, Open-Space Land - V2-Gov 51238, 51238.5
Cooperative - R&T 61, Rule 135, V2-R&T 2188.7
Cooperative Residential, Annual Reporting to Assessor – R&T 408.8
Exemption of Low Income, Leased/Rented Property - R&T 214, 236, 237, LTA 99/58, 99/76
Floating Homes - R&T 229
Furnishings Exempt - CAC XIII-3, R&T 224
Handicapped Persons, Tax Postponement - CAC XIII-8.5
Handicapped Persons, Welfare Exemption - R&T 214
Homeowners' Exemption – (See Homeowners' Exemption)
HUD owned housing, taxability – LTA 11/013
Limited Equity Housing Cooperatives - V2-R&T 2188.7
Low/Moderate Income, Welfare Exemption - R&T 214, LTA 99/58, 99/76
Low Income, Leased/Rented, Exemption of - R&T 214, 236, 237, LTA 99/58, 99/76
Low Income, R&T 2229 Restrict. don't apply - R&T 2229, V2-STATS 1987, 1469, 1988, 1989, 77
Manufactured, Multi-Unit Housing - V2-H&S 18008.7
Military, Possessory Interest - R&T 107.4
Multi-Unit Manufactured Housing - V2-H&S 18008.7
Single-Family Dwelling Assessments - CAC XIII-9, R&T 167, 401.4
Tribal Housing Exemption - R&T 237, 259.13
Veterans – (See Veterans’ Exemption, & Disabled Veterans’ Exemption)
Housing Act of 1949 - Federal law regarding prop tax liability of fed Govt home repossessions & Foreclosures, see also Housing & Community Development Act of 1977, Sec 512, USC 1413(c) - LTA 76/012, 78/003

Housing and Community Development Act of 1977 - Fed Law; Sect 512 amends Housing Act of 1949 regarding taxation of Fed Govt repossessed/foreclosed homes, USC 1413(c) - LTA 76/012, 78/003

Housing and Community Development, Department of (See HCD)

Housing Authorities, Housing Exemption - V2-H&S 34400-34402

Housing Cooperative,
- CIO Exclusion - R&T 62(i)
- General - R&T 61, Rule 135, V2-R&T 2188.7
- Limited Equity - V2-R&T 2188.7
- Separate Assessment of - V2-R&T 2188.7

Housing, Military - R&T 107.4

Howard Jarvis Taxpayers Association v. City of Roseville,
- General v. Special Tax - CAC XIII C-1
- Special Tax - CAC XIII C-1

Howard Jarvis Taxpayers Association v. Orange County,
- Indispensable Parties - V2-R&T 5146 fn
- Prior Voter Approval - CAC III A-1

HUD 236 Apartments,
- National Housing Act - R&T 402.9
- Subsidy Payments Not Income - R&T 402.9
- Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
- Welfare Exemption - R&T 214(f)

Human Body Parts, Exempt - R&T 33

Huntington Library & Art Gallery, Exempt - CAC XIII-4, R&T 203.5

Husbandry, Implements of,
- General - R&T 410-414
- Valuation - R&T 413

Hydrocarbon Production, Possessory Interest Valuation - Rule 27

I

Identification Number, Taxpayer, Parent/Child Transfer, Foreign National - R&T 63.1

Illegal Assessments, RR Car Tax, Cancellation of - V1-RR Car 11596

Illegal Goods and Illegal Substances,
- Assessment of - R&T 129
- Exclusion from Business Inventory - R&T 129
- Not Reported on Annual Property Statement - R&T 129

Illegal Substances (See Illegal Goods)

Images, Digitized, San Bernardino & Orange County - V2-Gov 27279.1

Immature Forest Trees, Exempt - CAC XIII-3

Immediate Harvest Value,
- Damaged Timber - V1-Timber 38204
- Defined - V1-Timber 38109, Rule 1023

Immediate Rezoning, Timberland - V2-Gov 51130, 51134, 51142


Impending Default, Notice of - V2-R&T 3351-3353, 3371

Impending Default, Reminder of – V2-R&T 3351, 3371

Implements of Husbandry,
- Assessment - R&T 411-414
- Defined - R&T 411
- General - R&T 410-414
- Valuation - R&T 413

Imposition of,
- Documentary Transfer Tax - V1-DTTA 11901-11934
- Tax, for Local Purposes - CAC XIII-24

Impound Accounts, Property Tax Postponement - V2-Gov 16210-16214

Impounded Funds, Interest Payable - V2-R&T 35351, 3371

Impoundment of,
- Disputed Amount, Claim for Refund - V2-R&T 5097.03
- Disputed Revenue, School Districts - V2-ED 14240
Improper Denial, Veterans' Exemption Audits - R&T 283
Improper Veterans' Exemption, Notice to Assessor - R&T 284
Improvement Bonds (See Bonds),
Annual Report to Assessor, Contents of - R&T 163
Reflected in Sales Price – R&T 110, LTA 99/12
Improvement District,
Revenue, to Provide BOE with TRA Data - ED 15301 (not in PTLG)
Water, Formed by March 1, 1980 - V2-STATS 1980, Ch 450
Improvements,
Allocation of Value - CAC XIII-13 (& Notes), R&T 607-08, Rule 2
Assessed to Tenant, Liens on - V2-R&T 2188.1
Assessment Procedure - R&T 608
Assessment to Other than Land Owner - V2-R&T 2188.1-2
Available for use - Rule 463.5(c)(4)
Classification As, Examples - Rule 124
Contributing to Land Income, Defined - R&T 423
Defined - R&T 105, 107.5, 110, 401, 401.5, Rule 122, 124
Defined - V2-R&T 2802, 4132
 Destruction not Fault of Owner - V2-Gov 43007
Examples of - Rule 124
Exempt Land, on, Assessment - R&T 609
General - R&T 105, 107.5, 110, 401, 401.5, Rule 122
Leased Land, on, Assessment - V2-R&T 2188.1, 2188.2
Leased Land, on, Assessment to Other than Land Owner - V2-R&T 2188.1, 2188.2
Occupied or used, Defined - Rule 463.5(c)(5)
Ownership Separate from Land, Liens on - V2-R&T 2190.2
Ownership Separate from Land, with - V2-R&T 2188.1, 2188.2
Public, Agricultural Preserve, Open-Space Land - V2-Gov 51290-95
Public, Timberland - V2-Gov 51151-51155
Removal as Supplemental New Construction - R&T 75.10, Rule 463.5
Removals before & after July 31, 1985 - Rule 463.5(c)(2)
Seismic Rehabilitation - R&T 74.5, LTA 99/60
Seismic Retrofitted, not New Construction: Prop 127 - CAC III A-2(c)
Seismic Retrofitting - CAC III A-2(c), LTA 99/60
Safety, Exclusion as New Construction - R&T 74.5, LTA 99/60
Separate Assessment from Land - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
Separate Ownership, Statement of - V2-R&T 2188.2
Street, Additional Property Tax Rate - V2-R&T 2272
Street, Additional Tax Rates - V2-R&T 2272
Tax Rate - CAC XIII-12
Welfare Exemption - R&T 214.12
In Lieu Fees,
Designated Wildlife Areas - V2-F&G 1504
PERS Property - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen opinion 90-908
Wetlands Bank Site, As Public Entity, Payment of - [F&G 1775 et seq., of Sec 2]
Wildlife Areas - V2-F&G 1504
In Lieu of Foreclosure, Instruments, Exempt from Doc Transfer Tax - V1-DTTA 11921
In Lieu Payments,
Assessment Errors, County of 8,000,000 - V2-R&T 4833
National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights
Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
In Lieu Tax,
General - CAC XIII-19, V1-B&C 23154
Not Applicable Upon Special Franchises - V1-B&C 23154
Railroad Car Tax as - V1-RR Car 11252
In the Course of Construction, Facilities, Welfare Ex - R&T 214.2, 532.2
In This State, Defined - R&T 130, 5304, 11205
In Transit, Goods - R&T 1016-1022, (See Goods in Transit)
In Use, Value - AH 501, (See Cleve Cinc, Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno)
Inaccurate Cost Reporting, Personal Prop - R&T 531.3
Incidental Nonresidential Use, Base Year Transfer - R&T 69.5(g)(3),(4)
Incidental to an Offer for a Change in Ownership, Defined - Rule 463.5(c)(8)
Income, Unrelated Business Taxable, Welfare Exemption - R&T 214.05
Income Approach,
    Cable TV - R&T 107.7
    General - R&T 110, 401, Rule 8
Income Tax (See Bank & Corporation Taxes),
    Banks - V1-B&C 23181
    Corporation - CAC XIII-26
    Imposition - CAC XIII-26
    Records, Access to - PIT 19551, Bank & Corp Tax 26453c (neither in PTLG)
    Records, State, Inspection by Assessor - B&C 26453c (not in Tax Law Guide), see also footnote to R&T 405 (extent of Assessor's rights), Lyon's v. Estes
Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (Pacific Mutual Life v. Orange)
Incompatible Activities, Forbidden for BOE Employees - V2-Gov 15625
Incorporation,
    City of La Quinta, Tax Allocation - V2-STATS 1983 Ch 53
    Of Land, Into Agricultural Preserve - V2-Gov 51235
Incorrect Address, Tax Bill Mailed to - V2-R&T 2610.5
Increase in Value, Appeals, Authority & Notice Requirement- R&T 1609.4, Rule 313(f), 307(d)
Indebtedness, Bonded, Welfare Exemption - R&T 214
Independent, Defined for Possessory Interests - R&T 107(a)(1)
Independent Contractor Exclusion, Hand Tool Exemption - R&T 241
Index, for Roll, Preparation of - R&T 615
Index, CAO Letters – CAO 2010/001, 5011/001, 2013/007
Index Record,
    Redemption of Tax-Defaulted Property - V2-R&T 4110
    Tax-Defaulted Property - V2-R&T 4110
Indian Housing Authority, Low-Income Housing - R&T 237, 259.13, 270
Indian Land, Palm Springs Owned Possessory Interest on - R&T 201.4
Indian Reservations, Palm Springs Owned Possessory Interest on - R&T 201.4
Indispensable Parties, Refunds - V2-R&T 5146
Individual, Self-employed, Exclusion, Hand Tool Exemption - R&T 241
Industrial & Commercial private Cost Estimating Services, BOE Approved - R&T 401.5
Industries, High Technology, Equipment Value Study – R&T 401.20
Innocent Spouse, Relief for (Private Railroad Car and Timber Tax Liability) – R&T 11408.5, 38454.5
Ineligibility, Homeowners' Exemption, Notice of - V2-R&T 2615.5
Ineligible Property, Disabled Veterans Exemption - R&T 279.5
Ineligible Transferee, Exempt Property Transferred to – R&T 75.23
Inflation Factor,
    Adjustment of New Construction - R&T 75.18
    Annual Notice of increase not Required - R&T 619(f)
    Annual 2% Maximum - CAC III A-2(b), R&T 51(a), 75.18, 619(f), Rule 460(5)
    CCPI, CA Consumer price Index - R&T 51(a)(1)(B), V2-R&T 2212
    General - CAC XIII-A, R&T 51(a)(1), 75.18, 619(f), Rule 460(5), LTA 99/53
    Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
Inflation Rate, Defined - Rule 460
Informal Assessment Review,
    Extension of Appeal Filing Date by Bd. of Sups Resolution - R&T 1603(d)
    Taxpayer's Right to - R&T 75.51(g)(1), 534(c), 2611.6(i)(1)
Information,
    Access Between Assessors - R&T 408(2)(b)
    Assessment Appeals, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071,
    BOE v. Ceniceros Daily Journal DAR 3905
    Assessor's Right to Request New Construction Information Within 45 days - R&T 441(d), LTA 04/071
    Confidential – (See Assessor's Records; Confidentiality; Records)
    Confidential, BOE Employees - V2-Gov 15619
    Disclosure, BOE Employees - V2-Gov 15619
Exchange of, Assessment Appeal - R&T 1606, Rule 305.1, B of A v. County of Fresno
Exchange W/Other Agencies re: Mobilehomes - R&T 5842
Failure to Provide Upon Written Request - R&T 501 & Footnotes
Fee for Actual Cost of Developing/Providing - R&T 409
Fees for Development/Provision - R&T 409
Inaccurate on Property Statements, Escapes - R&T 531.4
Kept Confidential, to be, by BOE Employees - V2-Gov 15619
Market Data, Access by Assessee Upon Request - R&T 408.2
Penalties for Refusing to Give - R&T 462, 468
Post Lien Date, at Appeals, 90-Day Rule - R&T 402.5, B of A v. County of Fresno
Information (Cont)

- Public Record, Access & Fees - R&T 408.3, [Gov PRA 6250-6254]
- Public Record, Fee for Actual Cost of Development - R&T 409
- Regarding BOE Assessed Property Value, from Assessor - R&T 831
- Request by Dept of Finance, of Any Local Agency - V2-R&T 2227
- Request for, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros Daily Journal DAR 3905
- Request for, Supporting Enrolled Assessment - R&T 408(e)(2)
- Requested by BOE, Requirement to Provide - R&T 407
- Roll Inspection – Rule 266
- Roll, Acquisition by Special Districts, Etc - R&T 647-649
- BOE Assessed Property Value, from Assessor - R&T 831
- Supporting Enrolled Assessment, Request - R&T 408(e)(2)
- Tax Bills, on - V2-R&T 2611.6
- Written Request for, Supporting Enrolled Assessment - R&T 408(e)(2)

Informational Copy, of Tax Bill - V2-R&T 2610.6

Inheritance,
- Change in Ownership - Rule 462.260(c)
- Property, of, Change in Ownership Filing Requirements/Deadlines - R&T 480

Initiatives,
- Costs Mandated by, Additional Tax Rates - V2-R&T 2271

Injunctions,
- Prohibited in RR Car Tax Refund Claims - V1-RR Car 11571
- Tax Collection - V2-R&T 4807

INS - Insurance Code
- Inspection of, Assessment Roll – Rule 266
- Corporate Records, by Assessor - V2-Corp 1506
- Records - R&T 441, 441(d), 470, Rule 4(b), LTA 04/071
- Records by Taxing Agency Reps - R&T 646
- State Income Tax Records - B&C 26453c(Not in PTLG)
- Work of Local Officials, by BOE - V2-Gov 15612

Installation Permits, Manufactured Homes/Mobilehome - V2-H&S 18613.2

Installment(s),
- 1st, Secured Roll, Due 1 November - V2-R&T 2605
- Credit for Starting Installment Plan - V2-R&T 4337
- Deferral of defaulted Taxes - V2-R&T 4222.5
- Deferral of Tax Bill Installment, Secured Roll Calamity - R&T 194-195.1
- Delinquent, 1st & 2nd Penalty - V2-R&T 2617, 2618, 2704, 2705
- Delinquent, in Lieu Payment, County of $8,000,000 - V2-R&T 4833
- Four Year, Payment of Escape Assessment Tax Bills over $500 - V2-R&T 4837.5
- Payment of Escape Assessment Tax Bills over $500 - V2-R&T 4837.5
- Redemption, Credit for - V2-R&T 4336
- Secured Roll, 1st Due 1 November - V2-R&T 2605
- Secured Roll, 1st Delinquent 10 December - R&T 2617, 2704
- Superior Court Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Tax - V2-R&T 2605-2607.1, 2700-2708
- Tax, Default on - V2-STATS 1979, Ch. 27
- Tax Bill, Deferral of, Secured Roll Calamity - R&T 194-195.1
- Two Equal, Payment of Tax - V2-R&T 2605-2607.1, 2700-2708

Installment Payments,
- Delinquent Taxes - V2-R&T 4217
- Over 4 Years, Escape Assessment Tax Bills over $500 - V2-R&T 4837.5
- Railroad Car Tax - V1-RR Car 11253
- Redemption of Tax-Defaulted Prop – (See Redemption)
- Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Tax Due to Corrections, of - V2-R&T 4837.5
- Timber Tax - V1-TYT 38504

Instructions, Timber Grading, BOE - R&T 434

Instruments (See Documents),
- Bankruptcy, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
- Divorce, of, Exempt from Doc. Transfer Tax - V1-DTTA 11927
- Receivership, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
- Reorganization, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
- SEC, Exempt from Documentary Transfer Tax - V1-DTTA 11924
- Securing Debt, Exempt from Doc. Transfer Tax - V1-DTTA 11921
- Taken in Lieu of Foreclosure, Exempt from Doc. Tax - V1-DTTA-11921
**Instruments (Cont)**

Transferring Title, Defined - V2-Gov 27279

Insufficient Security, on Property, Tax Rate - V2-Gov 29107

Insurance, Ocean Marine - CAC XIII-28

Insurance Commissioner, Applications for Transfer, Insurance Co Separate Accounts - R&T 487

Insurance Company,

Assessment - CAC XIII-28

Separate Accounts,

Real Prop in - R&T 441.1, 480.7, 487, [INS 10506]

Public List - R&T 441.1(a)(4)

Transfers - R&T 480.7, 487, INS 10506

Separate Account Statement, Public List of Names/filing Date - R&T 441.1(a)(4)

Tax Rate Changes - CAC XIII-28

Insurance Corporations, Taxation of - CAC XIII-28

Insurer, Defined - CAC XIII-28

Intangible Assets,

Cable TV - R&T 107.7

Examples of - R&T 107.7(d), 110(d)

General - R&T 107.7, 110(d), 212; V1-B&C 23154, LTA 91/073, 92/007, 93/075, 94/004

Taxability of - R&T 107.7, 110(d), 212 (c); V1-B&C 23154, LTA 91/073, 92/007, 93/075, 94/004.

Intangible Rights,

Cable TV - R&T 107.7

Examples of - R&T 107.7(d), 110(d)

Taxability of - R&T 107.7, 110(d), 212 (c), V1-B&C 23154

Intangibles,

Cable TV - R&T 107.7, LTA 93/75, *Emil Shubat v. Sutter County*

Escaping Assessment - R&T 535

Examples of - R&T 107.7(d), 110(d)


Intent,

Owner, of, Fixture Classification - Rule 122.5(d)

Primary Test for Fixture Classification, as - R&T 105, 107, Rule 122.5(d),

Inter-County Base Year Transfer,

Age 55 and Disabled (Prop 60) - R&T 69.5

Sunset Date - R&T 69.5 (extended indefinitely per AB 240, Ch 277, Statutes of 1997)

Inter-County Ferries - R&T 1137

Inter-County Pipelines,

Appeals must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8

Appraisal Unit for Appeals of - R&T 401.8

Economic Unit for Appeals of - R&T 401.8

Extends Provisions – R&T 401.10

Density Classification - R&T 401.12

Full Cash Value - R&T 401.10

High Density, $20,000 per Mile - R&T 401.10

Intra-County Portion, Combination into Single Assessment - 401.13

Low Density, $9,000 per Mile - R&T 401.10

Rights of Way, Assessed as One Parcel - R&T 401.8

Rights of Way, Full Cash Value - R&T 401.10

Transitional Density, $12,000 per Mile - R&T 401.10

Valuation of, 1984-85 to 2001-02 - R&T 401.10

Inter-County Transfer, Base Year Value,

Disaster Relief - R&T 69.3 (Prop 171)

General - R&T 69.5

Inter Vivos Gift, Documentary Transfer Tax Exclusion - V1-DTTA 11930

Interest,

3%, on Refunds for any Reason - V2-R&T 5151

Bonds, from, Taxation - CAC XIII-26

Calamity/Disaster Refunds, not required if within 120 Days of transfer to Auditor - V2-R&T 5151

Computation Period, Refunds - V2-R&T 5151

Cable TV (See *Cable Television*),

County Pooled Apportioned Rate - V2-R&T 5151

Debt, on, Additional Tax Rates - V2-R&T 2270, 2279.1

Defined - R&T 115

Disaster/Calamity Refunds, not required if within 120 Days of transfer to Auditor - V2-R&T 5151

Escape Assessments, 4 Year Installment Payment Plan Interest Charge - V2-R&T 4837.5
Interest (Cont)
Failure to File Timber Tax Return - V1-Timber 38423
Fractional, Minimum Transfer - R&T 65.1
Impounded Funds - V2-R&T 5153
Late Payment, Jeopardy Determination - V1-Timber 38432
Lien Against Property Assessed - V2-R&T 2187
Overpayment of Railroad Car Tax, on - V1-RR Car 11555, 11576
Overpayment, Timber Tax - V1-Timber 38606-07
Payable on Impounded Funds - V2-R&T 5153
Payment, Timber Tax Refunds/Overpayment - V1-Timber 38606-07
Penalties, Costs, Refund of - V2-R&T 5106
Penalties, on, Timber Tax - V1-Timber 38451-38453
Penalty Assessments - R&T 506
Percentage, Minimum Assessable Transfer - R&T 65.1
Possessory – (See Possessory Interest)
Property Tax Postponement - V2-Gov 16183
Railroad Car Judgments - V1-RR Car 11576
Railroad Car Tax Assessment, Tax Paid after 10 Dec - V1-RR Car 11319
Railroad Car Tax Overpayments - V1-RR Car 11555
Railroad Car Tax, Relief on Board Employee Errors or Delays - V1-RR Car 11409
Rate of, 3% on Refunds for any reason - V2-R&T 5151
Rate of, Failure to File Timber Tax Return - V1-Timber 38423
Rate of, Timber Deficiency Determinations - V1-Timber 38412
Refund of Taxes, on - V2-R&T 5150.5-5153
Relief on Erroneous Refunds, Timber Tax - V1-TYT 38624
Security, Addition of Other Claimants to Roll, Documentation for - R&T 610
Supplemental Unsecured Late Payments - R&T 37
Taxes for Which Recovery Allowed, on - V2-R&T 5150.5-5153
Timber Tax, Relief on Board Employee Errors or Delays - V1-TYT 38455
Undivided, Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7
Interest Computation Period, Refunds - V2-R&T 5151
Interest Rate, 3% on Refunds for any reason - V2-R&T 5151
Interests, Cable TV (See Cable Television)
Intermediate Holder, Mobilehome Park Conversion - R&T 62.2, LTA 99/075
BOE Confidentiality Assessment Practices Survey, pg. 13
Interspousal Transfers, Change in Ownership - R&T 63, Rule 462.220
Intestate Succession,
   Date of Change in ownership - Rule 462.260(b)
   Date of Death as Date of CIO, Parent/Child Transfers - R&T 63.1
Intra-County Base Year Transfer,
   Age 55 and Disabled (Prop 90) - R&T 69.5
   Disabled or Age 55 (Prop 90) - R&T 69.5
   General - R&T 69.5
Intra-County Base Year Value Transfer, Board of Supervisors, Disaster Relief Resolution - R&T 69.5
Intra-County Pipeline Lands and Rights of Way,
   Combination into Single Assessment - 401.13
   Segment Combination - 401.13
Intra-County Pipeline Rights of Way, Consolidation of Assessment - 401.13
Intra-County Pipelines, Base Year Value of Segments and Components - 401.13
Intrastate Water Carrier,
   Defined - R&T 1016
   Returns - R&T 1020
Inventories/Inventory (See Business Inventories; Illegal Goods),
   Appraisal, and, Probate, CIO Statement Filing at Time of, - R&T 480
   Business, Exemption - R&T 129, 219, 531.5, Rule 133
   Exempt from Taxation - R&T 129, 219, 531.5, Rule 133
   Exclusion, Builder's, from Supplemental Assessment - R&T 75.12
   Hospital - LTA 90/045
   Mobilehome Dealer's - R&T 5815
   Probate, COS Filing at time Inventory & Appraisal filed with Court - R&T 480
Investments,
   Defined - CAC XIII-28
   Public Moneys, Deposit by Legislature - CAC XI-11
Inyo County, Assessment of Local Govt Prop - CAC XIII-11
Irrevocable Trusts, Change in Ownership - Rule 462.160, 462.260(c)(1)

Irrigation Districts (See Districts, Special Districts)

Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
Acquisition of Secured Roll Copy - R&T 647, 649
Land Leased to State for Parks/Recreation - V2-STATS 1969 Ch 1046
Madera, Assessment of LCA Land - V2-Water 26625.1
Unsecured Roll Acquisition - R&T 648, 649

IRS,

Assessment Practices Survey, pg. 13
Exemption Letters, Franchise Tax Board Letters in Lieu of, Welfare Exemption - R&T 214

J

January 1,

12:01 am,

Lien on Private Railroad Car Attaches - R&T 732
Lien on State-Assessed Property Attaches - R&T 722
Taxes Become Lien on Property - V2-R&T 2192
1983, 2-Year Appeal Hearing Limit Effective - Rule 309(b)
1999, Sunset Date of 10 Appeal Board maximum - R&T 1621
Cities/Districts Report Boundary Change to BOE - V2-Gov 54902
Lien Date - V2-R&T 2192
Lien Date - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5, 1605,
V2-R&T 2192
Timberland Values Set - R&T 434.5
To 1 June, Notice of Unitary Values Mailed - R&T 731
To 30 June, Non-unitary Value Notice Mailed, BOE - R&T 732
January 2, BOE Property Statement Request to State Assessee - LTA 90/002
January 5, Account to Auditor for Money Collected - V2-R&T 2616
January 15,

Airport Operators to Furnish Aircraft Owners List - R&T 5366
Homeowners' Exemption Affidavit, Assessor to Mail By - R&T 255
January 16, Last Day 4 RR Car Owner 2 Request 3 Feb Presentation - LTA 90/003
January 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
January 31,

HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to Complete RR Car Reassessment Hearings - V1-RR Car 11338
Timber Tax Due for 1 Oct-31 Dec Period - V1-Timber 38401
January 1993, Storm Disaster relief, Certification of Reduction - R&T 196.61-.63
January 2005, Homeowners’ Exemption on Dwelling Damaged or Destroyed by Flood, etc. – R&T 218(h)
January 2006, Homeowners’ Exemption on Dwelling Damaged or Destroyed by Floods, etc. – R&T 218(i)
Jeffery Pine - Rule 1021

Jeopardy Assessment, Railroad Car (See Railroad Car Tax),
Railroad Car, Delinquent Tax - V1-RR Car 11354
Railroad Car, Notice of - V1-RR Car 11352
Railroad Car, Reassessment Petition - V1-RR Car 11353

Jeopardy Determination (See Timber Tax),
Hearing Request - V1-Timber Tax 38345
Hearings - V1-HPR 5030-5036
Late Payment Interest Rate - V1-Timber 38432
Notice Mailing - V1-Timber 38434
Order of BOE or Admin Officer - V1-HPR 5035
Penalties - V1-Timber 38432
Redetermination Petition - R&T 38433, V1-HPR 5031
Reductions of - V1-HPR 5033
Relief Determination - V1-HPR 5033
Sale of Seized Property - V1-HPR 5033
Joint Purchases, Tax-Defaulted Property - V2-R&T 3792
Joint Tenancy,
  Change in Ownership - Rule 462.040
  Change in Ownership (Joint Tenancy) – ALOs 220.0310, 220.0311
  Change in Ownership, Exclusions - Rule 462.040(b)
  Creation/Transfer/Termination as COS - R&T 61, 65, Rule 462.040
  Transfer of Interests - R&T 61, 65, Rule 462.040
Jointly Assessed Property, Unsecured Roll - R&T 405
Judge, Administrative Law, Hearing Officer Contracts - R&T 1636
Judgment,
Errors (See Errors),
  General - R&T 51.5, V2-R&T 4831, LTA 91/053
  12 month Appeal Period - R&T 1603(c), LTAs 91/053, 95/036
  Appeal outside normal Period - R&T 1603, LTA 91/053, 95/036
  Assessor's, affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 91/053, 95/036
  Assessor/Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/053, 95/036
For Assignees, Railroad Car Tax - V1-RR Car 11557
For Taxes, City, Satisfaction - V2-Gov 43063
For Taxes, Timber Yield Tax – (See Timber Tax Judgments)
Interest on, Railroad Car Tax - V1-RR Car 11576
Summary, Unsecured Taxes - V2-R&T 3101
Taxes as - V2-R&T 2186
Timber Tax, Rate of Interest - V1-Timber 38616
Un-assessed Property - R&T 1364
Unsecured Property Tax Lien - V2-R&T 3103, 3105
Unsecured Roll Tax Collection - V2-R&T 3101-3107
Unsecured Taxes, Record - V2-R&T 3103
Unsecured Taxes, Satisfaction of - V2-R&T 3107
Judicial Review,
  Assessment Appeals - R&T 1610.8 footnotes
  Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
July,
  2nd Monday In, Assessment Statistics Reported to BOE - R&T 407
  3rd Monday In, Local Board Meets in 2nd-58th Class County- R&T 1604
July 1,
  Audit of Veterans' Exemptions by Auditor - R&T 280
  Auditor Delivers Secured Roll to Collector - V2-R&T 2855
  Board of Sups to Publish Appeals Period Notice - R&T 1601
  Copy of Assessment Roll to Cities of 2nd-58th Class Counties - R&T 647
  Defaulted Property, Tax Collector Notice of - V2-R&T 3362
  Inform Assessee of Value Increase - R&T 619
  Inform BOE of Value of Property Receiving HOX - R&T 1367
  Local Roll Completed/Delivered to Auditor - R&T 616, 617
  Provide Dept of Aeronautics W/County Aircraft Data - V2-R&T 5366
  Tax, Penalties, Costs in Default as of 12:01 July 1 - R&T 3436
  Tax Agency Consolidation - R&T 38
July 2,
  1st Day to File Main Roll Appeal - R&T 1603, LTAs 91/53, 95/36
  To September 15, Appeal Filing Period, Secured and Unsecured Roll - R&T 1603; LTAs 91/053, 95/036
  To November 30, Appeal Filing Period, Secured Roll - R&T 1603; LTAs 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
July 5,
  Account to Auditor for Money Collected - V2-R&T 2616
July 15,
  Auditor Certifies Timber Tax Revenue to Controller - V2-Gov 27423
  Duplicate Property Statement Returned if Requested - R&T 443.1
  Estimates of BOE Assessed Value to Auditors by - R&T 755
  First Day to Inspect BOE Roll - R&T 755
  State Controller Notified of Assessed Value by Auditor - V2-Gov 27423
July 16,
  Appeal Boards Meet in 2nd-58th Class Counties - R&T 1604
July 20,
  Applications to BOE for Review, County, Etc - R&T 1840
  File Declaration of Intent to Petition After BOE Val Notice, to - R&T 731
  Petition for Reassessment to be Filed by - LTA 03/017
  Prior to Appeal Hearing, Minimum for Filing Exchange of Information - R&T 731
July 25,
Tax Collector Statement of Transactions to Auditor - V2-R&T 2616

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

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

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

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

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

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

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

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

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

June 30,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day for Assessor to Notify BOE of HOX Prop Value - R&T 1367
Last Day to,
Estimate Timber Harvest Value, BOE - V1-Timber 38204
File Disabled Veteran Termination Notice - R&T 278
Mail Non-unitary Value Notice, BOE - R&T 732
Notice of Impending Default, As of Date - V2-R&T 3351
Unpaid Separately Billed BOE Tax to Unsecured Roll - V2-R&T 2189.1
Unpaid Tax in Default - V2-R&T 3436

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

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

Jurisdiction,
Defined - R&T 95(b), 100.2, 100.3
Local Board of Equalization - Rule 302
Taxation of Certificated Aircraft - R&T 1155

Jurisdictional Change,
Defined - R&T 95(e)
Local Govt, Revenue Allocation - R&T 99
Special Districts - R&T 99.1, 99.2

K
Kindergarten (See Schools, School Districts, & Nursery Schools)

L
La Quinta, City of, Allocation of Revenues - V2-STATS 1983 Ch 53
Laborer Housing,
Open-Space Land - V2-Gov 51238, 51238.5
Open-Space Valuation - R&T 428
Late Claim,  
  Cemetery Exemption - R&T 270  
  College Exemption - R&T 270  
  Library Exemption - R&T 270  
  Public School Exemption - R&T 270  
  Tribal Housing Exemption - R&T 270  

Late Payments (See Delinquency; Delinquent Taxes),  
  Delinquent Tax, Railroad Car - V1-RRCar 11405, 11430  
  Interest, Jeopardy Determination - V1-Timber 38432  
  Interest, Supplemental Unsecured Tax - R&T 37  

Latest Owner of Record. Tax, Refund Less Than $5000, Paid to - V2-R&T 5104  
Law Enacted after Jan. 1, 1973, Defined - V2-R&T 2201  
Law Judge, Administrative, Hearing Officer Contracts - R&T 1636  
Lawful Compensation, Physicians', Hospital Exemption - R&T 214.7  

Lawsuits – (See Suits; Court Actions)  
  Lawsuits, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5  
  LCA - Land Conservation Act or Williamson Land Act, or Open-Space Land Act  
  LCA (CLCA) (See Land Conservation Act; Conservation Dept; Open-Space Land; Green Tab Section of V2),  
  Agricultural Preserve,  
    Administration Rules - V2-Gov 51232  
    Annexation of Land - V2-Gov 51235  
    Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016  
    Cancellation Fee - V2-Gov 51283.5, LTA 05/016  
    Cancellation Reports - V2-Gov 51207  
    Cancellation Value Appraisal – Gov 51203  
    Definitions - V2-Gov 51201  
    Disestablishment - V2-Gov 51232-33  
    Equalization - V2-Gov 51203  
    Establishment of - V2-Gov 51230, 51233-34  
    Formal Review - V2-Gov 51283.5  
    Hearings - V2-Gov 51230  
    Inclusions - V2-Gov 51205  
    Non-renewal - V2-Gov 512336  
    Public Improvements - V2-Gov 51290-95  
    Size - V2-Gov 51230  
  Agreements Qualifying Land for Assessment - Rule 51, 54  
  Agricultural and Laborer Housing - V2-Gov 51238, 51238.5  
  Agricultural Conservation Easement - R&T 421.5, 422.5, V2-PRC 10200-10277  
  Agricultural Conservation Easement, Defined - R&T 421.5, 422.5, V2-CIV 815.1  
  Agricultural Land Stewardship Act of 1995 - R&T 421.5, 422.5, V2-PRC 10200-10277  
  Annual Factor - R&T 423  
  Annual Income to be Capitalized - R&T 423  
  Annual Interest Component - R&T 423  
  Assessment of Land in Madera Irrigation District - V2-Water 26625.1  
  Automatic Renewal of Contract - V2-Gov 51244.5  
  Breaches of Contract - V2-Gov 51250  
  Chino Basin – V2-Gov 51256.2  
  City/County Authority to Contract - V2-Gov 51240  
  Compatible Uses - V2-Gov 51238.1-51238.5  
  Conservation Easement,  
    General - R&T 421.5, 422.5, V2-PRC 10200-10277  
    Acquisition/Holding by Legal Entity - V2-Civ 815.3  
    Agricultural, Defined - R&T 421.5, 422.5, V2-Civ 815.1  
    Definition - V2-Civ 815.1, 815.2  
    Enforceable Restrictions - V2-Civ 815.7  
    Legislative Findings - V2-Civ 815  
    Native American Tribe Holding - V2-Civil 815.3  
    Recording of Conveyance - V2-Civ 815.5  
    Remedies for Violation - V2-Civ 815.7  
    Retained Interest of Grantors - V2-Civ 815.4  
    Enforcement - V2-Civ 815.7  
  Contract Amendments - V2-Gov 51253  
  Contract Cancellation - V2-Gov 51280-86, LTA 05/016  
  Contract Contents - V2-Gov 51240, 51241, 51243  
  Contracts, Breaches of - V2-Gov 51250
LCA (Cont)

Contracts, Revise Language and Assessment – R&T 16142, 16142.1, 16148, 51244, 51244.3
County May Collect Fee for Contract Cancellation, Etc - V2-Gov 51287
County-Assessed Values - V2-Gov 51202
Definition of Open-Space Land - R&T 421, V2-Gov 16143
Director of Conservation, Notice To, Any Contract Change - V2-Gov 51207 et al
Dis-incorporation of Land - V2-Gov 51235

Easements,
Abandonment - V2-Gov 51090, 51093, 51094
Acceptance by City/County - V2-Gov 51080-81, 51084
Acceptance of Deeds - V2-Gov 51083
Building Permits - V2-Gov 51086
Deed Contents - V2-Gov 51082
Definitions - V2-Gov 51075
Effective Date of Grant to Nonprofit Org - V2-51083, 51086
Eminent Domain - V2-Gov 51095
Enforceable Restrictions - V2-Gov 51096
Legislative Intent - V2-Gov 51070-73
Nonrenewal - V2-Gov 51090, 51092
Open-Space - R&T 421, V2-Gov 51075
Planning Commission/Department Reports - V2-Gov 51085
Recordation with County Recorder - V2-Gov 51087
Solar –use Easement, Enforceable Restriction – R&T 402.1(a)(9), Gov 51190, 51255.1
Termination of - V2-Gov 51090-95
Violations - V2-Gov 51086

Eligible Land - V2-Gov 51242
Endangered Species Habitat Contract - R&T 423.8
Enforceably Restricted Land, Valuation - R&T 423.3, 426, 430.5

Enforceable Restrictions,
Agricultural Conservation Easement - R&T 422.5
Defined - R&T 422, 422.5
Enforcement of - V2-Gov 16147
General - R&T 422.5, V2-Gov 51252, STATS 1971, Ch 719

Enforcement Actions - V2-Gov 51251
Exclusion from Supplemental Assessment - R&T 52, 75.14
Fictitious Contracts - V2-Gov 51248.5
Filing Date, Final, for Proposal - R&T 430.5
Filing of Maps - V2-Gov 51237, 51237.5
Final Filing Date for Proposal - R&T 430.5
Free Public Recreational use - V2-Gov 51238.5
Fruit/Nut Bearing Trees & Vines, Valuation of - R&T 429
Gas/Electric/Other Facilities - V2-Gov 51238
General - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097
Habitat Contract, Wildlife - R&T 423.8
Hearing Notice & Publication of Notice - V2-Gov 51284
Incorporation of Land - V2-Gov 51235
Information Furnished to City/County by Owner - V2-Gov 51247
Interest Component from BOE by 1 October - R&T 423, 439.2
Legislative Declarations - V2-Gov 51220-22
List of LCA Property to Secretary of Resources Agency by 31 Oct - V2-Gov 16144
Local Government Owned Lands (LCA Contract) – ALO 550.0008
Modification of Agreement/Scenic Easement Deeds - R&T 424
Minerals/Quarries, Consideration of - R&T 427
Nonrenewal - V2-Gov 51245
Notice of FMV of Contract Cancelled, to Assessee From Assessor - V2-Gov 51283
Notice of Intent to Consider Contract - V2-Gov 51243.5
Notice to City - V2-Gov 51243.5
Parcels Assessed for Timber, List of - V2-Gov 51110
Perennials Valued as Open-Space Land - Rule 52
Perennials, Valuation of - Rule 52
Proposal Final Filing Date - R&T 430.5
Public Hearings & Publication of notice of Hearing - V2-Gov 51284
Publication of Notice of Hearing - V2-Gov 51284
Rebuttable Presumption of Agricultural use - R&T 430
Rescission/Entry into Easement Agreement - V2-Gov 51255
Rescission/Entry into New Contract - V2-Gov 51254
LCA (Cont)

Recording with County Recorder - V2-Gov 51248
Removal of Land under Contract - V2-Gov 51236
Residence or Site, not applicable to - R&T 428
Resources, Secretary of, Approval of New Contracts - V2-Gov 51256.1
Sample Contracts - V2-Gov 51249
Scenic Highway Corridors - V2-Gov 51205.5
Subventions,
  Appropriation of - V2-Gov 16140
  Ineligibility - V2-Gov 16146
  Payment of - V2-Gov 16142, 16142.5, 16144
  Purpose of - V2-Gov 16141
  Qualified Acreage Reports - V2-Gov 16144, 16154
Use of Funds - V2-Gov 16145
Supplemental Assessment Exclusion - R&T 52, 75.14
Term of Contract - V2-Gov 51244, 51244.5
Termination of Contract - V2-Gov 51246
Timber & Timberland – (See Timberland, & Timber Tax)
  Timber & Timberland Valued as Enforceably Restricted LCA Land - R&T 423.5
  Timberland - R&T 423.5, Rule 53
  Timberland Production Zone Land - R&T 423.9
  Timberland Valued as Open-Space Land - Rule 53
Valuation,
  Annual Factor - R&T 423
  Enforceably Restricted Land - R&T 423.3, 426, 430.5
  Fruit/Nut Bearing Trees & Vines - R&T 429
  Inapplicability of Residence/Site - R&T 428
  Minerals/Quarries - R&T 427
  Modification of Agreement/Scenic Easement Deeds - R&T 424
  Rebuttable Presumption of Agricultural use - R&T 430
  Timberland - R&T 423.5, Rule 53
  Timberland Production Zone Land - R&T 423.9
  Wildlife Habitat Contracts - R&T 423.7
  Welfare Exemption, Property used for Preservation of - R&T 214.02
  Wildlife Habitat Contracts - R&T 423.7, 423.8
  Yield Rate Component set by BOE - R&T 423
Leach Pads, Mining Property, Separate Appraisal Unit – R&T 53.5
Lead County, Commercial Air Carrier,
  Assessment Duties – R&T 1153.5
  Filing with – R&T 441(l)
Lease-Leaseback, Possessory Interest, to Govt Entity is not PI if Required - R&T 107.8
Lease Agreements, Non-real Property, Cable TV - R&T 107.7(d)
Leaseback,
  Change in Ownership - Rule 462.200(d)
  Possessory Interest, to Govt Entity is not PI if Required - R&T 107.8
Sale and, as CIO – See Pacific Southwest Realty v. LA
Lease/Purchase Fund, School Building, General Fund Transfers - R&T 100.1
Leased Equipment (See Equipment; Personal Property),
  Primary Place of Business - R&T 623
  Single Assessment of - R&T 623
  Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
Leased Fee - R&T 110, 410(Footnotes), Rule 4(b), 8(d), Clayton v. LA County
Leased Land, Separate Assessment - V2-R&T 2188.4
Leased or Rented Property, for Religious Worship - R&T 206.2
Leased Personal Property,
  Conditional Sales Agreements to be reported by lessor - R&T 442(c)
  Single Assessment of - R&T 623
  Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Leased Property,
  Additional Tax Rates - V2-R&T 2273-2273.2
  Banks/Financial Institutions as Owners, Reporting Requirement - R&T 235, 441(f)
  Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
  Church Property, Exemption - R&T 206.3
  Conditional Sales Agreements to be reported by lessor - R&T 442(c)
  Community College, Tax Reduction - R&T 202.2
  Government as Tenant - R&T 202, 214.6
Leased Property (Cont)

Governmental Entities as Tenant - R&T 202, 214.6
Leaseholds - R&T 110, 410(Footnotes), Rule 4(b), 8(d), Clayton v. LA County
Libraries as Tenant - R&T 202, 214.6
Museums as Tenant - R&T 202, 214.6
Library, Tax Reductions - R&T 202, 202.2
Owned by Banks/Financial Institutions - R&T 235, 441(f)
Personal Property, Church Exemption – R&T 207.1
Personal Property, Combined in Single Assessment - R&T 623
Possessory Interests – (See Possessory Interest)
Possessory Interests, Change in Ownership - R&T 61
Possessory Interests, Granting of Option to Renew or Extend not a CIO - R&T 61
Possessory Interests in Redevelopment Project - V2-H&S 33673, 33673.1
Redevelopment Agency, 30 Day Notice - V2-H&S 33673.1
Reduction of Tax - R&T 202.2
Religious Worship, for - R&T 206.2
Separate Assessment of Leased Land - V2-R&T 2188.4
Schools, by, Reduction in Tax - R&T 202
Schools as Tenant - R&T 202, 214.6
Single Assessment of Leased Personal Property - R&T 623
Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
State University as Tenant - R&T 214.6
Tax Reductions - R&T 202.2
Taxation, Redevelopment Agencies - V2-H&S 33673
To Government, Exemption of - R&T 202
To Government Entity, Possessory Interest, when not a PI - R&T 107.8
To Government Entity, Welfare Exemption - R&T 214.6

Leased Vehicles,
Liability - V1-VEH 10879
Local Govt, Exempt - V1-VEH 10781-10782

Leasehold Improvement, Change in Ownership – ALO 220.0322
Leasehold Interest,
Affect on Sales Price, Adjustment for - Rule 4(b)
General - R&T 110, 410(Footnotes), Rule 4(b), 8(d), Clayton v. LA County
Oil & Gas, as Security for Payment of Tax - V2-R&T 2189.5

Leases,
35 Year, Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
Additional Tax Rates - V2-R&T 2273-2273.2
Affect on Sales Price, Adjustment for - Rule 4(b)
Banks/Financial Institutions as Owners, Reporting Requirement - R&T 235, 441(f)
Cable TV - R&T 107.7(d)
Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b), ALOs 220.0354, 220.0332.005
Church Property, Exemption - R&T 206.3
Community College as Tenant - R&T 214.6
Community College, Tax Reduction - R&T 202.2
Date of Change in Ownership - Rule 462.260(b)
Government as Tenant - R&T 202, 214.6
Governmental Entities as Tenant - R&T 202, 214.6
Hiring of Property, or, by BOE, Authority - V2-Gov 15621
Leases/Term Extension – ALO 220.0357
Libraries as Tenant - R&T 202, 214.6
Library, Tax Reductions - R&T 202, 202.2
Museums as Tenant - R&T 202, 214.6
Non-real Property Lease Agreements, Cable TV - R&T 107.7(d)
Owned by Banks/Financial Institutions - R&T 235, 441(f)
Possessory Interests (See Possessory Interest)
Assignment of, no CIO if during estimated term of possession - R&T 61,62
Change in Ownership - R&T 61
Government Entity is not PI if Required of Lessee, to - R&T 107.8
Granting of Option to Renew or Extend not a CIO - R&T 61
Renewal, no CIO if during est. term of possession - R&T 61,62
Public Parks - R&T 236.5
Redevelopment Agency, 30 Day Notice - V2-H&S 33673.1
Reduction of Tax - R&T 202.2
Religious Worship, for - R&T 206.2
Separate Assessment of Leased Land - V2-R&T 2188.4
Leases (Cont)

- Schools, by, Reduction in Tax - R&T 202
- Schools as Tenant - R&T 202, 214.6
- State University as Tenant - R&T 214.6
- Tax Reductions - R&T 202.2
- Taxation, Redevelopment Agencies - V2-H&S 33673
- To Government, Exemption of - R&T 202
- To Government Entity, Possessory Interest, when not a PI - R&T 107.8
- Vehicles, Liability - V1-VEH 10879
- Vehicles, Local Govt, Exempt - V1-VEH 10781-10782

Legal Action, While on R&T 4837.5 Installment Plan - V2-R&T 5145.5

Legal Advisor, County of 4,000,000, Defined - Rule 301

Legal Counsel,
- Assessor, for - V2-Gov 31000.6-31000.7
- Representation at Appeals Board – Rule 314

Legal Custody, Assessment of Property in - R&T 983

Legal Description,
- Assessment Purpose, for, General Provisions - R&T 321
- Court Citation for Failure to File - R&T 457, 459.5
- Filing Requirements - R&T 456, 467
- Survey Expense, Tax Lien - R&T 459
- Taxing Agency Filing Requirements - R&T 467

Legal Entity Ownership Program, LEOP (Also see Franchise Tax Board)
- Change in Determinations, Franchise Tax Board, Change in Ownership - R&T 64(e)

Legal Entities,
- Change in Ownership,
  - Exclusions - Rule 462.180(b), (d)
  - Filing Requirements (penalty for failure to file to BOE) – ALO 565.0020
  - General - Rule 462.180
  - Change in Ownership, Overview – LTA 11/016
  - Partnerships - Rule 462.180(e)
  - Transfer in Ownership Interests - Rule 462.180(c)
  - Transfer of property to - Rule 462.180
- Change in Ownership/Control Statement - R&T 480.1-480.2
- Sales Price not Presumed as Value - Rule 2

Legal Entity Ownership Program (BOE),
- BOE Change in Ownership Statement (LEOP COS), Period to file – R&T 480, 480.1, 480.2, 482
- Confidential Records of Taxpayer – ALO 260.0056
- Legal Entities – ALO 565.0050
- Penalty Abatement Appeals – R&T 483
- Transmit Data of Non-filers to Assessor –ALOs 290.0006, 770.0070

Legal Owner, Defined - V2-H&S 18005.8

Legal Relief, from Unconstitutional BOE Rules/Regs - R&T 538

Legal Tender,
- Credit Card used for Payment - V2-R&T 2511.1
- Payment of Taxes, Penalties, Fees - V2-R&T 2502

Legally Enforceable Restrictions - R&T 110, 402.1-402.3, 422, 439, 1603

Legislative Analyst,
- Classification/Exemption, Review & Report - V2-R&T 2229
- Tax Agency Consolidation - R&T 38

Legislative Counsel, Mandated Costs Reimbursement Determination - V2-R&T 2241, 2244

Legislative Declarations, Open-Space Land - V2-Gov 51220-22

Legislative Findings, Conservation Easement - V2-Civ 815

Legislative Intent, Open-Space Land Easements - V2-Gov 51070-73

Legislature,
- Appeals Board Appointments/Removal - CAC XIII-16
- Authorization of Low Value Property Exemption - CAC XIII-7
- Claims against City/County, Procedures - CAC XI-12
- Conservation Easement Findings - V2-Civ 815
- Declarations, Open-Space Land - V2-Gov 51220-22
- Delegation of Tax Power/Municipal Functions Prohibited -CAC XI-11
- Insurance Company Tax Rate Changes - CAC XIII-28
- Investing/Deposits, of Public Moneys - CAC XIII-28
- Investment of Public Moneys, Deposit by - CAC XI-11
- Legislative Analyst, Classification/Exemption, Review & Report - V2-R&T 2229
Legislature (Cont)

Legislative Council, Mandated Costs Reimbursement Determination - V2-R&T 2241, 2244
Legislative Declarations, Open-Space Land - V2-Gov 51220-22
Legislative Findings, Conservation Easement - V2-Civ 815
Legislative Intent, Open-Space Land Easements - V2-Gov 51070-73
Metropolitan Water District Report to by 1 March 1984 - R&T 97.6
Open-Space Land Easements, Intent of - V2-Gov 51070-73
Power of Taxation - CAC XIII-2
Redistricting Requirements - CAC XIII-17
Reimbursement of Local Govt for Lost Revenue - CAC XIII-25
Reports/Appropriations, Sales & use Tax Exemption Rev Loss - V2-R&T 2230
Revenue Increase Vote Requirement - CAC III A-3
Revenue Law Enactment - CAC XIII-33
State Boundary Changes - CAC XIII-23
Tax Rate Adjustment - CAC XIII-12
Value Adjustment of Assessable Property - CAC XIII-3.5
LEOP - Legal Entity Ownership Program, (Also see Franchise Tax Board)
Less than Collegiate Grade, Defined - R&T 214.4
Lessee, Jointly Assessed with Lessor - R&T 405
Lessee/Lessor, Notice To, of Unsecured Roll Value - R&T 405
Lesser or Equal Value, Defined, BYT - R&T 69.3(b)
Lessor, Jointly Assessed with Lessee - R&T 405
Letters,
BOE, and Handbooks, Reliability of - LTAs 85/111, 86/057, 89/073, 90/071
Welfare Exemption, Franchise Tax Board Letters in Lieu of IRS Letters - R&T 214
Letters To Assessors (LTAs),
Reliability of - LTAs 85/111, 86/057, 89/073, 90/071
Index to LTAs – LTA 11/015, 13/001
Levied Property,
Return of, Railroad Car Tax - V1-RR Car 11254
Return of, Timber Tax - V1-T YT 38505
Levies, Prior to 1939, Refund of - V2-R&T 4806
Levy of Annual Taxes, School District - CAC XIII-21
Levy of Tax - V2-R&T 2151-2326, 2nd Yellow Tab, Part 4
Liability Companies, Limited, COS Filing Requirements - R&T 480(h)
Liability,
Accuracy of Property Characteristics, for, Lack of - 408.3
Assessor for Failure to Assess, of - R&T 1361-1367
Criminal, Custodian of Records - Gov 6200-6201, (not in PTLG)
Government Entity Failure to Notify Lessor of Possessory Interest Tax Potential - R&T 107.6
Limited, Companies,
Defined - R&T 19
COS Filing Requirements - R&T 480(h)
General - R&T 19, 64, 480(h), 480.1-2, V1-RR 11204, V1-TYT 38106
Treated as Partnership - R&T 19, V1-RR 11204, V1-TYT 38106
Public entity for Tax/Penalty, of, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Successors, Notice of, Timber Tax - V1-TYT 38561-38565
Successor's, Notice of - V1-RR Car 11524
Tax, Out-of-State, Enforcement of - R&T 30
Tax, US. Government, Enforcement of - R&T 30
Unpaid Timber Tax, for - V1-Timber 38574
Libraries,
Exemption Affidavit, Annual Filing - R&T 254
Exemption Affidavit, Contents - R&T 259.8
Exemption, General Provisions - CAC XIII-3, R&T 202
Exemption, Late Claims - R&T 270
Huntington Library & Art Gallery Exemption - CAC XIII-4, R&T 203.5
Leasing of Property, Tax Reductions - R&T 202.2
License,
Appraiser, Requirements - V2-B&P 11300-313.5
Cable TV - R&T 107.7
Construct or Operate, to, Cable TV Intangible Rights - R&T 107.7(d)
Operate or Construct, to, Cable TV Intangible Rights - R&T 107.7(d)
License Fee Law, Vehicle - V1-VEH 10701-11005.6
License Fees,

Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Vehicle – (See Vehicle License Fees)

Lien,

Acquired by Public Entities - V2-Gov 53938-53939
Affects all Property in County under Same Owner - V2-R&T 2191.4
Against Real Property, by Personal Property Tax - V2-R&T 2189
Boat Registration Withheld by DMV for Delinquent Tax - V2-R&T 3205 et seq.
Cancellation of - V2-R&T 4840
Ceases to Exist after 30 Years - V2-R&T 2195
City Taxes - V2-Gov 43000, 43062, 43063
City, Tax on Property Assessed as - V2-Gov 43001-3, 43062-3
Collection & Enforcement, Postponed Tax - V2-R&T 3201-3204
Condominium Unit Assessed, only against - V2-R&T 2188.6
Creation of - R&T 867
Date (See Lien Date)
Date of Attachment - V2-R&T 2192
Defined - V2-R&T 2802, 4132
Effect of - V2-R&T 2193
Erroneously Filed - V2-R&T 2196
Escape Assessments - R&T 867
Expiration after 30 Years - V2-R&T 2195
Extensions of - V2-R&T 2191.4
Force and Effect of - V2-R&T 2191.4
Foreclosure of, Tax Postponement - V2-Gov 16187
Improvements Assessed to Tenant - V2-R&T 2188.1
Improvement Bond, Annual Report to Assessor, Contents of - R&T 163
Interest Against Real Property Assessed - V2-R&T 2187
Lien Date (See Lien Date)
On Property, Delinquent Taxes - V2-R&T 2192.4-2195
Payment Presumed - CAC XIII-30
Penalty Against Real Property Assessed - V2-R&T 2187
Personal Property Secured to sold/Transferred RP, Placement on Unsecured Roll - V2 R&T 2189
Personal Property on Secured Roll at Sale of RP - V2 R&T 2189
Personal Property Tax - V2-R&T 2189, 2189.3
Possessory Interests - V2-R&T 2190.2
Preferences - V2-R&T 2191.5
Priority of Tax Liens - V2-R&T 2191.4, 2192.1
Property Tax Postponement (See Tax Postponement)
Redemption Installment as Credit Toward Satisfying Lien - V2-R&T 4142
Removal of - V2-R&T 2191.6, 2194, 2196, 2801, 2811, 2812, 4131
Satisfaction of - V2-R&T 2801, 2811, 2812, 4131
Secured Personal Property, Transfer to Sec Roll at Sale of RP - V2 R&T 2189
Secured Roll Possessory Interest not Lien on Exempt Prop - V2-R&T 2190
Separate Assessment to Satisfy or Remove, State Policy - V2 R&T 2801
Subordination to Other Liens - V2-R&T 2191.5
Supplemental Roll - R&T 75.54
Survey Expense for Legal Description - R&T 459
Tax Postponement,

General Provisions - V2-Gov 16182
Protection of State's Interest - V2-Gov 16200
Recordation of Notice - V2-R&T 2515
Release/Removal of Lien - V2-Gov 16186
Subordination of - V2-Gov 16185

Tax, on 16th or 36th Section, Cancellation - V2-R&T 5071-5073
Tax-Defaulted Property, Effect of Sale to Pvt. Party - V2-R&T 3695, 3695.3
Tax-Defaulted Property, Satisfaction/Removal of - V2-R&T 4131
Taxes as - V2- R&T 2187
Taxes on Supplemental Roll - R&T 75.54
Tenant Owned Improvements - V2-R&T 2190.2
Timber Yield Tax - V1-Timber 38523, 38532
Timber Yield Tax, Release of Property from - V1-Timber 38525
Time of Attachment - V2-R&T 2192
Unsecured Property Tax Judgment- V2-R&T 3103, 3105
Vehicle License Fee, Late - V1-VEH 10876
Lien (Cont)

Vehicle License Fees - V1-VEH 10876
Vehicle, DMV May Withhold Renewal for Nonpayment of Tax - V2-R&T 3205 et seq.
Warrant for Collection/Enforcement, Tax Postponement - V2-R&T 3201-04
Warrants to Enforce, Timber Tax - V1-Timber 38541

Lien Date,

1966, Section 11 Govt Owned Property - CAC XIII-11, R&T 987
1975, Property Transferred After, Base Year Value - R&T 50
1975, Property Valued as of - CAC III A, R&T 110.1
Annual Roll Assessment Date - R&T 405
Assessment on - R&T 51(a)(2) & (e), 401.3, V2-R&T 4831
Church/Religious Property Acquired after - R&T 271
Comparable Sales to be within 90 Days of - R&T 402.5
Construction In Progress to be Assessed on - R&T 50, 401.3
Defined - R&T 117, V2-R&T 2192
Following Adoption of Hazardous Waste Restriction – (See Hazardous)
January 1 - V2-R&T 2192
January 1 References - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5, 1605, V2-R&T 2192
March 1st - V2-R&T 2192 (sunsets 1 Jan 97)
Private Railroad Car Tax - V1-RR Car 11492, V2-R&T 2192
Post Lien Date Info, Appeals, 90-Day Rule - R&T 402.5, B of A v. County of Fresno
Property Acquired After,

Cemetery Exemption - R&T 271
College Exemption - R&T 271
Welfare Exemption - R&T 271
Property Assessed on - R&T 51(a)(2) & (e), 401.3, V2 R&T 4831
Property not Existing on, Cancellation of Tax - V2-R&T 4986
Taxable Property Assessed on - R&T 405
Taxes as a Lien Against Property - R&T 117
Unfinished New Construction to be Assessed on - R&T 50, 401.3
Unsecured Taxes Due on - R&T 2901
Value Reductions - R&T 51(a)(2) & (e), V2-R&T 4831, LT88/036

Lien Date Value - R&T 51(a)(2) & (e), 401.3, V2-R&T 4831
Lieu Selections, 16th or 36th Section, used as Base for - V2-R&T 5071
Life Estate – ALO 220.0372.010
Life Estate, Change in Ownership - Rule 462.060(a)
Life Estate & Estate for Years, Change in Ownership - Rule 462.060(a)

Life Insurance Companies (See Insurance),
Separate Accounts, Real Prop in - R&T 441.1, 480.7, 487, [INS 10506]
Separate Account Transfers - R&T 480.7, 487, [INS 10506]

Lighting, Street, Additional Tax Rates - V2-R&T 2280
Lighting Districts, Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648 (See Districts)
Limb, Losing use of, Defined - R&T 10788

Limit,

Appropriations, Local Govt, Annual - CAC III B-1 through -11
Bonding, Local Government - CAC XIII Sec 20
Government Spending, on - CAC III B-11

Limitation Act, Spending, Traffic Congestion - CAC III B-8(e)(2)
Limitations, Statutes of (See Statute of Limitations)
Limited Liability Housing Cooperatives - V2-R&T 2188.7
Limited Liability Companies,
Defined - R&T 19
COS Filing Requirements - R&T 480(h)
CIO, Capital Interests and Profits – ALO 220.0375.030
Generally - R&T 19, 64, 480(h), 480.1-2, V1-RR Car 11204, V1-TYT 38106
Person, as - R&T 19, 28.5
Treated as Partnership - R&T 19, V1-RR Car 11204, V1-TYT 38106
Welfare Exemption - R&T 214, 214.8, ALO 880.0147

Limited Liability Company, Change in Ownership –ALOs 220.0376, 220.0376.005
Limited Partnership – ALOs 220.0385, 220.0385.005
Limits, Tax Rate - CAC III A-1-6, V2-R&T 2285-2289, V2-Gov 29101
Liquid Petroleum Gas Tanks - Rule 153
Local Government (Cont)
Revenue Allocation Correction, 1978-79 to 1982-83 Fiscal Year - R&T 97.2
Revision of Tax Rate Due to Excess Revenue - CAC III B-2
Sales & use Tax Apportionment Contracts - CAC XIII-29
State Mandated Costs, Reimbursement for - V2-R&T 2229-2246.2
Tax Imposition for Local Purposes - CAC XIII-24
Tax Power/Municipal Function, Delegation Prohibited - XI-11
Tax Rates - CAC XIII-20, R&T 97.6
Transfer of Revenue Between Local Agencies - R&T 99.4, 99.5
Vehicles Owned/Leased, Exempt - V1-VEH 10781-10782
Local Government Property Assessment (See Section 11 Property),
Assessment of - CAC XIII-11, R&T 987
Review/Equalization - CAC XIII-11
Ratio, Computation of - R&T 135, V2-R&T 987
Local Government Property within Inyo County - CAC XIII-11
Local Property Taxation,
General – (See Mobilehomes & Manufactured Homes)
Transfer of Mobilehome from HCD to - V2-H&S 18119
Local Public Entity, Defined - R&T 107.6
Local Roll (See Roll; Assessment Roll; Annual Roll; Secured Roll; Unsecured Roll),
Certification of, by Assessor - R&T 616
Contents - R&T 602, Rule 252
Defined - R&T 109
Entry of Totals by Auditor - R&T 1646
Index, Preparation by Assessor - R&T 615
Machine Prepared – (See Roll, Machine Prep)
Modification by State Board - R&T 1610.6
Notification of Assessment Amount - R&T 619, 621
Penalty for Failure to Complete - R&T 1366
Local Transportation Fund, County - V2-R&T 2230, V2-Gov 29530
Log Rule, Board Foot, Defined - Rule 1022
Los Angeles County,
Board of Equalization Meetings - R&T 1601, 1604
Civil Unrest, Delinquent Tax - R&T 171 (1993)
Light/Water/Irrigation District Secured Roll Copy - R&T 647
Los Angeles County v. Commission on State Mandates, Domestic Violence Training Not State-Mandated - CAC III B-6
Losing the use of a Limb, Defined - R&T 10788
Loss in Value,
Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
General - R&T 51(a)(2) & (e), V2 R&T 4831
Lost, or Destroyed Roll, Reconstruction of - V2-R&T 4838
Lot, City, Description - R&T 324
Lot Line Adjustments,
Cellular Tower Sites, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412
Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412
Low- and Moderate-Income - R&T 214, LTA 99/058, 99/076
Low Density,
Defined, Inter-County Pipelines - R&T 401.10
Inter-County Pipelines, $9,000 per Mile - R&T 401.10
Low-Income Housing,
Exemption of Rental and Leased Property used for - R&T 214, 236, 237, LTAs 99/058, 99/076
Owned and Operated by Nonprofit Corporation - R&T 214.15, LTA 99/58, 99/76
R&T 2229 Restrict. Does not Apply - R&T 2229, V2-STATS 1987, Ch 1469, 1988, Ch 77
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Welfare Exemption - R&T 214, 214.15, 236, 237, LTAs 99/058, 99/076
Low-Income Persons, Defined - V2-R&T 3695.5, 3772.5
Low-Income Subsidy Payment, Exclusion from Income - R&T 402.9
Low-Value Exemption, Escape Assessment - R&T 531.9
Low-Value Ordinance,
Fairground PIs, $50,000 or less Low Value Exemption - R&T 155.20
Pis, Fairground, $50,000 or less Low Value Exemption - R&T 155.20
Low Value, Timber Harvest, $3,000 – V1-Timber 38116
Low-Valued Property, $10,000 Exemption - R&T 155.20
$50,000 Possessory Interest at Convention/Cultural Centers - R&T 155.20
Convention/Cultural Center $50,000 Exemption - R&T 155.20
Exemption of - CAC XIII-7, R&T 155.20
Low-Valued Property Ordinance, Board of Supervisor Action - R&T 155.20
Low-Valued Property, Clarification of (Continue with Falling Threshold) - R&T 155.20
LTA (Letters To Assessors) and Handbooks, Reliability of - LTAs 85/111, 86/057, 89/073, 90/071

M
Machine Prepared Extended Secured Roll, Delivery by Auditor 16 Oct - V2-R&T 2601
Machine Prepared Roll (See Roll, Machine Prepared)
   Defined - R&T 109.5
   Delivery Date by Auditor - V2-R&T 2601
Machinery – (See Equipment and Fixtures)
Machinery, Appraisal Unit with Equipment & Fixtures - Rule 461(d)
Madera Irrigation District, Assessment of LCA Land within - V2-Water 26625.1
Magnetic Tape, Written Records Defined as - V2-Gov 6252(e), Mail, Applications/Tax Statements/Claims for Credit/Refund - V2-R&T 2513
Mail,
   Filing Documents by,
      General - R&T 166, 724
      Deadlines Falling on Weekends and Holidays - R&T 166, 724
   Filing of Statements/Documents - R&T 166, 724
   Notices by Registered/Certified Mail - R&T 36
   Notices of Estimated Assessment - V1-RR Car 11312
   Payment of Unsecured Taxes by - V2-R&T 2929
   Postmark date deemed as Date of Receipt of Tax Payment - R&T 2512
   Remittances by - V2-R&T 2512-2513
   Solicitations for Filing HOX and Appeals, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39USC 3001(h), 3005
   Supplemental Tax Bill Mailing - R&T 75.51
   Timber Tax Deficiency Notice - V1-Timber 38417-38419
   Timber Tax Jeopardy Determination Notice - V1-Timber 38434
   Timber Tax Redetermination Notice - V1-Timber 38447
   US, Filing Documents by, Deadlines Falling on Weekends and Holidays - R&T 166, 724
Mailing (See Mail),
   Claim for Refund - V2-R&T 2513
   Postmark as Proof of Timely Filing - R&T 166
   Unsecured Roll Tax Bill no later than 30 days prior to Delinquent - V2-R&T 2910.1
Mailing Requirements,
   Deficiency Determination - V1-Timber 38417-49
   Requirements, Estimated Assessments - V1-RR Car 11312
   Jeopardy Determination - V1-Timber 38434, HPR 5033
   Manner of Service - R&T 25
   Redeterminations - V1-Timber 38447
Managed Wetland Area, Defined - V2-Gov 51201
Management and Operating Systems, Cable TV Intangible Rights - R&T 107.7(d)
Mandated Costs (See Local Government),
   Federal/Court/Initiative, Additional Tax Rate - V2-R&T 2271
   State, by, Reimbursement of - V2-R&T 2233
   State, Reimbursement for - V2-R&T 2229, 2235, 2237.3
Mandatory Audits,
   Do not Prevent Other Audits - Rule 192
   General - R&T 469, Rule 192
   Written Findings re Data Altering Previous Assessment - R&T 469
Manufactured Home (See Mobilehome; Manufactured Housing) Accessories,
   $500 Supplemental Tax Bill Cancellation - R&T 75.55, 155.20
   $5000 Value Bill Cancellation Resolution - R&T 75.55, 155.20
   Defined - V2-H&S 18008.5
Low Value Exemption of $5000 or Less - R&T 155.20, 75.55
Manufactured Home (Cont)

Voluntary Conversion – ALO 585.0090

Manufactured Home Park (See Mobilehome; Manufactured Home Park; Trailer Coach; VEH),
Change in Ownership - R&T 62.1-62.2, V2-R&T 2188.10, LTAs 99/075, 02/010
Change in Ownership Exclusion - R&T 62.1, 5802, 02/010
Conversions,
  18 & 36 month Change in Ownership Exclusions - R&T 62.2, LTA 99/075
  Change in Ownership Exclusion - R&T 62.1, 62.2, LTAs 99/075, 02/010
  Held by Intermediate - R&T 62.2, LTA 99/075
  Resident Ownership, to - R&T 62-62.2, V2-H&S 18555
Disaster Area CIO Exclusion - R&T 62.2, LTA 99/075
Foundation Systems - V2-H&S 18551.1
HCD Report to Assessor of New Registrations - R&T 5841
Intermediate Holder, Park Conversion - R&T 62.2, LTA 99/075
Land Owned by Claimant - R&T 69.5
Manufactured Home in, Base Year Value - R&T 5802, V2-H&S 18555
Portion, Separate Assessment - V2-R&T 2188.10
Transfers, Change in Ownership Exclusion - R&T 62, 62.1, 62.2, LTA 99/075, 02/010

Manufactured Housing as,
  Dormitory - V2-H&S 18008
  Efficiency Unit - V2-H&S 18008
  Residential Hotel - V2-H&S 18008

Manufactured Housing, Multi-Unit Manufactured Housing - V2-H&S 18008.7

Manufacturing Equipment,
  Economic Revitalization - V2-R&T 5108, LTA 99/061
  Property Tax Rebate - V2-R&T 5108, LTA 99/061

Manufacturing Property, Revitalization, Redevelopment Agency Tax Rebate - V2-R&T 5108, LTA 99/061

Map Books,
  Form Prescribed by State Board of Equalization - R&T 1254
  Preparation of - R&T 1254-1256

Map Forms, Books, & Blanks, Prescribed by BOE - V2-Gov 15617

Map Act,
  Cellular Radio Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, Gov 66412
  Subdivision, Pre-Payment of Prop. Tax, Lot Line Adjustments - V2-R&T 2823, Gov 66412
  Tax Estimates - See Gov Code, Sec 66492 Et Seq. (Not in PTLG)

Maples v. Assessment Appeals Board,
  Full Cash Value and BYV - CAC III A-2
  Mineral, Petroleum, & Non-petroleum Interests - CAC III A-2
  Purchase Price - R&T 110 fn
  Valuation Method - R&T 1610.8 fn

Mapping Account, Farmlands - V2-Gov 51283

Maps (See Land),
  Official - R&T 325
  General Fund Funding for, by Bd. of Sups - R&T 1256
  Provided by Board of Sups or BOE, to be - R&T 1251-1256
  Used for Assessment Purposes only - R&T 327

Copy to Assessor - R&T 72
Defined - R&T 116

Description of Land - R&T 322-327
Digital Copies, Subdivision - R&T 327.1
Existing Residential Structure Prohibitions, Subdivision – R&T 327.5
Farmlands Mapping Account - V2-Gov 51283
Form Prescribed by BOE - R&T 1254-1256
Funding Through General Fund, Board of Supervisors - R&T 1256
General Fund, Funded by, Board of Supervisors - R&T 1256
Land in Multiple Tax Rate/Revenue Districts - R&T 606
Legal Description, Metes & Bounds - R&T 328
Legal Description, Taxing Agency Filing Requirements - R&T 467
Map Books, Form Prescribed by State Board of Equalization - R&T 1254
Map Books, Preparation of - R&T 1254-1256
Map Forms, Books, & Blanks, Prescribed by BOE - V2-Gov 15617
Official, Land Description - R&T 325
Open-Space Land Agricultural Preserves, Filing of - V2-Gov 51237, 51237.5
Owner Description - R&T 326
Preparation of - R&T 1254-1256
Maps (Cont)

Redevelopment Agency, BOE Fee for - V2-H&S 33328.4
Spanish Grant Descriptions - R&T 323
Subdivision, Defined - R&T 10
Subdivision Map Act, Cellular Radio Transmission Sites - V2-R&T 2823, Gov 66412
Subdivision Map Act, Pre-Payment of Property Tax, Lot Line Adj - V2-R&T 2823, Gov 66412
Subdivision Maps,
  Digital Copies - R&T 327.1
  Existing Residential Structure Prohibitions – R&T 327.5
Maps, Tax Rate Areas, Boundary Changes, Filing Deadline - V2-Gov 54902

March 1,
  1987, Annual Report of Fixtures in Effect - R&T 75.15
  Aircraft Allocation Representative Period Set, BOE - Rule 202(f)
  Cities/Districts Request for Certified Roll Copy - R&T 647
  District/Agency Request for Certified Roll Copy - R&T 647
  Last Day to Seize/Sell Property for Delinquent Unsecured Tax - V2-R&T 2963
  BOE Property Statements Due - R&T 830, 830.1
  Section 11 Property Factor Announced by BOE - R&T 987
  State Assessee’s Last Day to File Prop Statement - R&T 830, 830.1
  Tax on Unsecured Roll Due - V2-R&T 2901
  March 5, Account to Auditor for Money Collected - V2-R&T 2616
  March 15,
    Last Day to File Co-op Housing HOX Claim - Rule 135(f)
    Last Day to File Homeowners’ Exemption Claim - Rule 135(f)
    Last Day to File Most Exemption Claims/Affidavits - R&T 255
  March 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
  March 30, HCD Reports New Mobilehome Owners to Assessors - R&T 5841
  March 2005, Homeowners’ Exemption on Dwellings Damaged or Destroyed by Floods, etc. – R&T 218(h)
Marina, Constructive Annexation as Improvement - R&T 105, 107, Rule 122.5, (See Specialty Restaurants v. LA. County)
Marine,
  Insurance, Ocean - CAC XIII-28
  Ocean, Tax - CAC XIII-28
Marine Corps (See Military, Veterans’ Exemption, & Disabled Veteran)
Marine Document, Defined - R&T 130
Market Approach
  General - R&T 107.7, 110, 110.1, 110.5, 401, 1815, Rules 3(a), 4
  Cable TV - R&T 107.7
  Comp Adjustments Required - Rule 4, Main & Von Karman Assoc v. Orange Co.
    BOE Assessed Property - R&T 1815
Market Data,
  Defined - R&T 408, 408.2
  Provided Assessee Upon Request, to be - R&T 408.2
  Public Access to - R&T 408.2
Market Rent,
  General - R&T 107.7, Rule 8(d), 21, V2-Gov 53066, Clayton v. LA County, (See also Economic Rent)
    Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (Pacific Mutual Life v. Orange Co.)
Market Value,
  $400 or Less, Vessel Exemption - R&T 228
  Acquisition Cost Less Dep. Railroad Car - V1-RR Car 11203, 11206 11251-2, 11292-3
  Determination of, Vehicle License Fees - V1-VEH 10753.2, 10753.9
  Determination of, Vehicle/Trailer Coach - V1-VEH 10753, 10753.3
  Fair, Sale of Tax Deeded Property - V2-R&T 3698.5
  General - R&T 110, 110.1, 401, Rule 2, AH 501, LTA 99/12
  Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Fn (Pacific Mutual Life v. Orange Co.)
  Intangible Assets & Rights - R&T 110(d), 212 (c)
  Inter-County Pipeline Rights of Way - R&T 401.10
  Mobilehome Conversion to LPT, on Ensuing Lien Date - R&T 5802
  Manufactured Home Conversion to LPT, on Ensuing Lien Date - R&T 5802
  On Ensuing Lien Date, Manufactured/Mobile Home Conversion to LPT, - R&T 5802
  Private Railroad Car - V2-RR Car 11203, 11206 11251-2, 11292-3
  Sales Price, as - R&T 110(b), Rule 2, LTA 99/12
  Trailer Coach Vehicle License Fees - V1-VEH 10753.3
  Vessels of $400 or Less - R&T 228
Marketing Contracts, Cable TV Intangible Rights - R&T 107.7(d)
Marriage Dissolution, Exemption from Documentary Transfer Tax - V1-DTTA 11927
Maximum Tax Rate, Harbor Districts - V2-R&T 2263.4
May, Defined - R&T 607.5

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

May 7,
Last Day to File Property Statement without penalty - R&T 441

May 10,
Timber Tax Fund Balance as of Date, for Reporting Purposes - V1-TYT 38905.1

May 15,
Last Day for Assessor to Give Estimated Value to District - V2-Gov 27421
Property Tax Assistance Claim Filed with Franchise Tax - [R&T 20563]
Property Tax Postponement Claim Filed with Controller - [R&T 20630.5]
To 10 Dec, Filing Period for Prop Tax Postponement - [R&T 20630.5]
To 31 Aug, Filing Period for Prop Tax Assistance- [R&T 20563]

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

May 30,
BOE Mails Notice of Unitary Values to Assessee s - LTA 90/002
BOE Sets Unitary Values by - LTA 90/002
Tax Rate Correction Statement Due - R&T 830

May 31,
Balance Reporting Date, Timber Tax Fund - V1-TYT 38905.1
Controller to Distribute Timber Tax Revenue - V1-TYT 38905.1
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to File amended Property Statement - R&T 441
Last Day to Mail Unitary Value Notices - R&T 731

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

Measurement, Standard Unit of, Timber Tax - Rule 1022
Mechanical Arts, California School of - CAC XIII-4, R&T 203.5
Medal of Honor Recipients, Vehicles Owned by - V1-VEH 10783
Medical Services, Emergency, Formation of County Service Areas - V2-Gov 54916.5
Medical Use, of Dead Bodies, Exempt - R&T 33
Medium, of Payment of Taxes - V2-R&T 2501-2505
Medium of Payment, Tax Deed Sales - V2-R&T 3693, 3693.1
Meeting, BOE with Assessors, Annual Requirement - V2-Gov 15607
Meetings, BOE, Location and Time - V2-Gov 15609
Members, Appeals Board (See Appeals Board; Appeals),
5 Years Professional Experience Needed - R&T 1624, 1624.05
Objection to - R&T 1624.4
Removal - R&T 1625
Replacement - R&T 1623.1
Selection of - R&T 1622
Term in Office - R&T 1623

Members, State Board of Equalization (See BOE, Members)
Membership, by Assessor, in Appraisal Commission - R&T 1716
Memorial Districts, Special Districts do not include - R&T 97.32
Metes and Bounds, Land Description - R&T 328
Metropolitan Water Districts, Tax Reliance Reduction Report - R&T 97.6
Mexico, Lands Ceded by Prior to Statehood Are Not Federal Enclaves- CAC XIII-1 fn
Middle Generation Limitation, Grandparent/Grandchild - R&T 63.1(a)(3) LTA 97/32, 06/025
Migratory Birds,
Exemption of Federal Prop used for Protection - R&T 254.2
Federal Property used for Protection - R&T 254.2
Public Shooting Grounds on Federal Land - R&T 254.2

Migratory Livestock,
Assessment - R&T 990
Proration Between Counties - R&T 990

Military, Soldier & Sailor Relief Act (See Soldier/Sailor Relief Act)
Military Housing, Possessory Interest - R&T 107.4
Military Personnel, Exemption - CAC XIII-3

Mineral Production Reports,
Property Statement - Rule 171, 172
Time for Filing - Rule 171(c)

Mineral Production/Extraction Rights, Change in Ownership - R&T 61
Mineral Rights,
Assessment - R&T 607.5, Rule 468-9, 473
Assessment Roll - R&T 607.5
Defined - R&T 607.5
Extraction/Production Rights Change in Ownership - R&T 61
Fugacious - Rule 468, (See Oil & Gas, and Mineral Rights)
Geothermal - Rule 473, Phillips Petro v. County of Lake
Golf Courses, Assessment, in - CAC XIII-10
Located in Golf Courses, Assessment - CAC XIII-10
Open-Space Land (LCA) Valuation - R&T 427
Oil & Gas, Tax-Defaulted Property - V2-R&T 3692
Minerals,
Abandoned Mining Claim – ALO 590.0001
Extraction Industry, Information Made Available by Assessor to File Statement - R&T 441
Extraction/Production Rights Change in Ownership - R&T 61
Fugacious - Rule 468, (See Oil & Gas, and Mineral Rights)
Geothermal, Assessment of - Rule 473, Phillips Petro v. County of Lake
Located in Golf Courses, Assessment - CAC XIII-10
Mineral Rights, Defined - R&T 607.5
Oil & Gas, Tax-Defaulted Property - V2-R&T 3692
Open-Space Land (LCA) Valuation - R&T 427
Mines, Valuation of - Rule 469
Mines and Quarries, Open-Space Land Valuation - R&T 427
Mines and Mining (See Minerals: Mineral Rights: Mining Claims),
Assessment of Mining/Mineral Rights - R&T 607.5, Rule 469
Mineral Consideration on Open-Space (LCA) Land - R&T 427
Valuation of Mines and Quarries - Rule 469
Mines and Quarries - Rule 469
Minimum Assessable Fractional Interest - R&T 65.1
Minimum Assessment, Exemption of Low-Value Property - R&T 155.20
Minimum Bid, Tax-Defaulted Property, Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Minimum Contents of Extended Roll - Rule 252
Minimum Funding Requirements, Schools - V2-ED 41203.1, 41023.3, 41204.4
Minimum Price, Tax Deed Sale - V2-R&T 3698.5, 3706
Minimum Sales Price, Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
Minimum Tax Bills, Cancellation, Collection Cost Excessive - R&T 75.55, V2-R&T 2611.4, 4986.8
Minimum Values,
Commercial Aircraft – R&T 401.15
Exemption of Low Value Property - R&T 155.20
Mining and Mineral Rights,
Assessment - R&T 607.5, Rule 468-9
Assessment Roll - R&T 607.5
Mining Claims,
Affidavit of Labor & Recordation - [V2-PRC 3912, 3913]
US BLM Maintenance Fee Recordation - [PRC 3913]
Mining Property, Separate Appraisal Unit – R&T 53.5
Mining Rights - Defined - R&T 607.5
Misdemeanor,
Goods-in-Transit Violations as - R&T 1022
Timber Tax Violations Classed as - V1-Timber 38803
Misfortune, Without Fault of Owner - R&T 170(a)
Misfortune or Calamity - R&T 170
Mistake in Owner's Name, Validity of Assessment - R&T 613
Mitigation, of Earthquake Hazard - R&T 74.5
Mixed Conifer - Rule 1021
Mobilehome (See Manufactured Home; Trailer Coaches; & Vehicle License Fees),
Accessories Defined - V2-H&S 18008.5
Defined - R&T 5801, V1-VEH 10788, V2-H&S 18008, 18211, V1-VEH 396
General - R&T 5800-5842, V1-VEH 10788, V2-H&S 18008, 18211, V2-VEH 396
Transfer from HCD to Local Taxation - V2-H&S 18119
Valuation Procedures - R&T 5810-5813
Mobilehome Park (See Mobilehome; Manufactured Home Park; Trailer Coaches; VEH License Fees),
Change in Ownership - R&T 62.1-62.2, V2-2188.10, LTAs 99/75, 02/010
Change in Ownership Exclusion - R&T 62.1, 5802, 02/010
Conversions,
- 18 & 36 month Change in Ownership Exclusions - R&T 62.2, LTA 99/75
- Change in Ownership Exclusion - R&T 62.1, 62.2, LTAs 99/75, 02/010
- Held by Intermediate - R&T 62.2, LTA 99/75
- Resident Ownership - R&T 62-62.2, V2-H&S 18555, LTA 99/75
- Disaster Area CIO Exclusion - R&T 62.2,
- Foundation Systems - V2-H&S 18551.1
- HCD Report to Assessor of New Registrations - R&T 5841
- Intermediate Holder, Park Conversion - R&T 62.2, LTA 99/75
- Land Owned by Claimant - R&T 69.5
- Manufactured Home in, Base Year Value - R&T 5802, V2-H&S 18555
- Portion, Separate Assessment - V2-R&T 2188.10
- Transfers, Change in Ownership Exclusion - R&T 62, 62.1, 62.2, LTA 99/75, 02/010
- Mobilehomes – (See Mobilehome; Manufactured Home; Trailer Coaches; Vehicle License Fees)
- Moderate Income Housing, Welfare Exemption - R&T 214
- Moderate Income Subsidy Payment, Exclusion from Income - R&T 409.2
- Modifications, Vehicle, Handicapped License Fee Exclusion - V2-VEH 10753.6
- Modifications over $2,000 - V2-VEH 10753
- Money,
  - Payment of Taxes, Penalties, Fees - V2-R&T 2502, 2511.1
  - Small Sums of Delinquent Tax, Unsecured Roll, Discharge of Accountability - V2-R&T 2923
- Money Kept on Hand, Business, Exempt from Tax - R&T 212
- Mono County,
  - Assessment of Local Govt Prop - CAC XIII-14
  - TEA Formula - R&T 97.37
- Mooring, Habitual Place of, Vessel Assessment - R&T 1139
- Morgan Taxpayers’ Bill of Rights - R&T 5900-5911
- Mortgages, Exemption - R&T 212
- Mosaic, Defined - R&T 217
- Motion Pictures,
  - Assessment of - R&T 988
  - Defined - R&T 988
- Motor Vehicle License Fee Account (See Vehicle License Fees)
- Motor Vehicles, Department of (See DMV & Vehicle License Fees)
- Movable Property, Defined, Situs, etc. - Rule 205
- Movies, Assessment of - R&T 988
- Multi-Parcel Sale, Allocation of Sales Price - Rule 2
- Multi-Unit Manufactured Housing - V2-H&S 18008.7
- Multicounty Special Districts - V2-Gov 16113
- Multiple Owners, Appeals Board Requirements - Rule 317
- Multiple Revenue Districts, Combination/Separate Assessment of Parcels within - R&T 606
- Municipal Functions, may not be Delegated by Legislature - CAC XI-11
- Municipal Taxation - V2-Gov 43000-43101 (See Cities & Municipal Tax Green Tab Section V2)
- Municipal Utility Districts, Short Term Borrowing, Tax Rate Additional - V2-2272
- Municipal Water Districts - V2-STATS 1979 Ch. 111
- Museum,
  - $50,000 Low-Valued Possessory Interest, Exemption of - R&T 155.20
  - Aerospace Displays, Exemption - R&T 217.1
  - Signature Requirement - LTA 04/047
- Museum Exemption,
  - Aerospace Displays - R&T 217.1
  - Affidavit Annual Filing - R&T 254
  - Affidavit Contents - R&T 259.9
  - General Provisions - CAC XIII-3, R&T 202
  - Late Claims - R&T 270
  - Low Valued Possessory Interest, $50,000 - R&T 155.20
  - Leased Property, Tax Reductions - R&T 202.2
  - Rummage Sale Storage Area - R&T 214.14(d)
  - Signature Requirement - LTA 04/047
  - Supplemental Assessments, Exempt from - R&T 202.2
  - Works of Art - R&T 217
- Musical Productions, Possessory Interest $50,000 Low-Value Ordinance - R&T 155.20
Names, Assessee, Addition to Roll, and Documentation for - R&T 405, 610
Other Claimants of Property, Addition of to Roll, Documentation for - R&T 610
Napa Co. 9/30/00 Earthquake - R&T 195.86
National, Foreign, Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
National Housing Act, 236 and 515 Subsidies - R&T 402.9, 402.95, LTA 02/041
National Wildlife Refuge Fund. In lieu Payments – (See In Lieu Payments)
Native American Tribe Holding Conservation Easement - V2-Civil 815.3
Natural Area Preservation, Welfare Exemption - R&T 214.02
Natural Gas Wells – (See Oil & Gas; Minerals)
Natural Resources,
  Defined - R&T 130
  Welfare Exemption, Property used for Preservation of - R&T 214.02
Navy (See Military, Veterans’ Exemption, & Disabled Veteran)
Nearest Dollar, Rounding To, Vehicle License Fee - V1-VEH 10759
Negatives, and Prints, Defined - R&T 988
Negligence, of Assessor - R&T 1361-1367
Negotiable Paper,
  Payment of Taxes - V2-R&T 2506, 2508-2510
  Refund of Unpaid - V2-R&T 2508
  Tax-Defaulted Property - V2-R&T 3451-3456
  Unpaid - V2-R&T 2509.1
New Base Year Value, Defined - R&T 75.8
New Construction,
  Accessibility Exclusion, Disabled Persons - R&T 74.6
  Active Solar Energy System Exclusion - R&T 73, LTAs 04/051, 05/056
  Actual Physical - R&T 75.10, Rule 463.5(c)(2)
  Adjustment by Inflation Factor - R&T 75.18
  Affect of Sale, Prop under Repair after Calamity - Rule 463(g)
  Assessment, Newly Constructed Property – ALO 610.0002
  Automatic Builders’ Exclusion – ALO 610.0004.005
  Available for Use, Defined - Rule 463.5(c)(4)
  Base Year Value Adjusted by Inflation Factor - R&T 75.18
  Base Year Value Determination - R&T 71
  Building Permit Transmittal to Assessor - R&T 72
  Building Plans Copy for Assessor - R&T 72
  Building Plans, Transmittal to Assessor in Electronic Format - R&T 72
  Commencement of, Defined - Rule 463.5(c)(3)
  Common Area, in Condos & PUDs - V2-R&T 2188.5
  Completion Notice - R&T 75.12
  Construction In Progress to be Assessed on Lien Date - R&T 50, 401.3
  Contaminated Property - R&T 74.7
  Date of Completion - R&T 75.12, Rule 463.5
  Defined - R&T 70, 73-74, 5825, Rule 463
  Development Impact Fee – ALO 850.0024
  Disabled Persons, Accessibility Exclusion - R&T 74.3, 74.6
  Disabled Persons Exclusions - R&T 74.3, 74.6
  Environmentally Contaminated Property - R&T 74.7
  Exclusion Claim, Disabled Person - R&T 74.3, 74.6, (ACA 8,’93)
  Exclusion Claim, Disabled Person, Costs - R&T 74.3(f)
  Exclusion,
    Disabled Persons - R&T 74.3, 74.6
    Environmentally Contaminated Property - R&T 74.7
    General - R&T 73, 73.5, Rule 463
    Water Conservation Equipment - R&T 73.5 (SCA 4 ‘93)
    Seismic Safety Improvements (Delete 15 year Limit) – R&T 70, 74.5; Sec. 2 Art. III A CAC
  Facilities in the Course of - R&T 214.2, 532.2
  Fixture Removal, on or after 1-1-85 - Rule 463.5(c)(2)
  Fixtures - R&T 75.15
  Fixtures, Supplemental & Non -supplemental Assessment- R&T 75.15
  Functionally used or Occupied - Rule 463.5(c)(6)
  General - CAC III A-1, -2, R&T 75.10-75.12, Rule 463, 463.5,
  In Common Areas of Condos & PUDs - R&T 2188.5
  Increased Revenue Allocation by Auditor - R&T 75.60-75.72

126
New Construction (Cont)

- Increased Revenue, Allocation of - R&T 202.2
- Manufactured Home - R&T 5812, 5825
- Maintenance, install replacement roof to meet code – ALO 610.0055
- Mobilehome - R&T 5812, 5825
- Notice of New Base Year Value - R&T 75.31
- Occupied or used, Defined - Rule 463.5(c)(5)
- Occupied with Owner's Consent, Defined - Rule 463.5(c)(7)
- Oil & Gas Reserve Discovery - R&T 75.10(c)
- Ownership, absent lease provisions to remove – ALO 610.0064
- Property Under, Welfare Exemption - R&T 532.2
- Removals - R&T 75.10(b), Rule 463.5(c)(2)
- Removals Prior to & after July 31, 1985 - Rule 463.5(c)(2)
- Replacement Property (Eminent domain) – ALO 200.0367
- Revenue Allocation, Utility Serving no more than Two Counties - R&T 98.8
- Seismic Safety Imps Exclusion - R&T 74.5, LTA 99/60
- Solar Energy New Construction Exclusion – LTA 04/051, 05/056
- Solar Energy New Construction Exclusion (Extend the Sunset Date to 2015-16) - R&T 73
- Solar Energy System Exclusion – ALOs 610.0087, 610.0088
- Substantial Equivalent of New, Defined - Rule 463 (b)(3), LTA 79/024
- Supplemental Assessment System - R&T 75-75.80
- Supplemental Assessments - R&T 75.11, 5812
- Unfinished New Construction to be Assessed on Lien Date - R&T 50, 401.3
- Utility Serving no more than Two Counties, Tax Allocation - R&T 98.8
- Valuation – ALO 610.0115
- Vessels under Construction Exempt - R&T 209.5
- Water Conservation Equipment, Agricultural Use - R&T 73.5 (SCA 4 '93)
- Water Conservation Equipment Exclusion - R&T 73.5 (SCA 4 '93)
- Welfare Exemption, Abandoned/Not used - R&T 214, 214.2, 532.2
- New Programs, Local Government Reimbursement by State - CAC III B-6
- Newly Constructed - CAC III A-2, R&T 70, 73-74, 5825, Rule 463, LTA 04/051, 05/056
- Nonactive Racehorses - R&T 5718
- Noncash Sale Prices, Required Adjustments - Rule 4, Main & Von Karman Assoc v. Orange
- Noncommercial Educational FM Broadcast, Defined - R&T 225.5
- Noncommercial Educational FM Station - R&T 225.5
- Nonconforming Use, Timberland - V2-Gov 51115.2
- Nonconforming use - V2-Gov 51104
- Nondocumented Vessels - R&T 1141
- Nonenterprise Special Districts, Property Tax Relief - V2-Gov 16111.5
- Nonpayment,
  - Sale of Tax Deeded Property, New Tax Deed Created - V2-R&T 3728.1
  - Trailer Coach Vehicle License Fee, Operation - V1-VEH 10769
- Nonpayment of Private Railroad Car Tax - V1-RR Car 11406, 11407
- Nonproducing Broodmare, Defined - R&T 5712
- Nonproduction Computers, Study of Equipment Values – R&T 401.20
- Nonprofit Association, Rummage Sale Storage Area, for Museum Support - R&T 214.14(d)
- Nonprofit Colleges, Exempt from Income Tax - CAC XIII-26
- Nonprofit Corporation,
  - Building and Rehabilitating Residences - R&T 214.15
  - Defined - R&T 231
  - Educational Radio Station, Exempt - R&T 215.5
  - Educational TV Programming, Exempt - R&T 215.5
  - Leasing Property to Government - R&T 231
  - Receiving Govt Funding, Exemption - R&T 214.10
  - Welfare Exemption - R&T 214.10
- Nonprofit Organization,
  - Defined - V2-R&T 3695.5, 3772.5, Gov 51075
  - Effective Date of Grant, LCA Easements - V2-Gov 51083-6
  - Purchase of Tax-Defaulted Property - V2- R&T 3791.4, 3795.5
  - Purchase/Rehab, Tax-Defaulted Prop - V2-R&T 3695.5, 3791.4

127
Nonreal Property,
  Club Memberships - Rule 472
  Club Memberships - Rule 472
  Lease Agreements, Cable TV - R&T 107.7(d)
  Vacation Exchange Rights - Rule 472
Nonrenewal, Open-Space Land Easements - V2-Gov 51090, 51092
Nonresidential Use, Area of Reasonable Size, Base Year Transfer - R&T 69.5(g)(3),(4)
Non-supplemental Construction of Fixtures - R&T 75.15
Nonunitary Actions, Annual BOE Schedule - R&T 901.5
Nonunitary Property, Defined - R&T 723
Nonunitary Property Assessment, Placement on Roll - R&T 745
Nonunitary Values, Notice of, by BOE - R&T 732
Nonunitary/Unitary Reassessment, BOE Prop - R&T 741
  Nordlinger v. Hahn - CAC III A, R&T 54
Northridge Earthquake, Disaster Relief - R&T 69
Not to Compete Covenants & Contracts, Cable TV Intangible Rights - R&T 107.7(d)
Notation on,
  Delinquent Roll, of Redemption - V2-R&T 4109-4109.5
  Roll, Timberland Production Zone - R&T 433
Notice,
  30 Day Maximum, after Start of Construction, BIX - R&T 75.12
  45 Day, Appeals Board Hearings - R&T 1605.6
  45 Day, Sale/Lease/Occupancy of BIX Prop - R&T 75.12
Actions, of, Timber Tax Claim for Refund - V1-Timber 38605
  Agreement, of, Tax-Defaulted Property Deeds - V2-R&T 3796-3801
  Aircraft Using Airports, of, to Dept of Aeronautics - V2-R&T 5366
Annual,
  Assessment Bonds, Report to Assessor, Contents of - R&T 163
  Cemetery Exemption - R&T 256.6
  Prop 8 Valuation, Required - R&T 619
  Religious/Church, from Assessor - R&T 257.1
  Rights, Failure to Provide Timely - R&T 1603
Annual Roll Assessment Amount, of - R&T 619, 621
Appeals Board, of Decisions - Rule 325
Appeals Board, Decision Not to hold Hearing w/in 2-Year Period - R&T 1604(e)
Appeals Board Hearing, 45 day - R&T 1605.6
Appeals Hearing, of, Requirement for – 307
Assessee, to, of FMV of LCA Contract Cancelled - V2-Gov 51283
Assessee within 30-Days Notice of Delinquency Filing, to - V2-R&T 2191.3
Assessment Amount, of - R&T 619
Assessment Amount, of, not required for Annual Inflation of 2% - R&T 619
Assessment Appeal Hearing, of, 45 days before - R&T 1605.6
Assessment, of, Inflation Factor, No Requirement for - R&T 619
Assessment, of, Personal Property - R&T 619.2
Assessment, of, Requirements of - R&T 619
Assessment, of - R&T 75.30-75.32, 619
Assessment and Review Outside regular Period - R&T 1605
Assessor of Improper Veterans' Exemption, to - R&T 284
Assessor of Incorrectly allowed Church Exemption, to, Penalty - R&T 257
  Assessor, to, of Leased Redevelopment Prop, 30 Day - V2-H&S 33673.1
  Assessor, to, of Unrecorded Change in Ownership (45 Day) - R&T 480(c)
Audit every 12 months by Tax Collector, to, of, Moneys collected - V2-R&T 2616
Base Year Value Determination, of - R&T 75.31
Billing, of, Supplemental Change in Ownership Assessment - R&T 75.30
Bond Balances, Annual Report to Assessor, Contents of - R&T 163
Builders Inventory Exclusion, within 30 Days of Start of Construction - R&T 75.12
 Builders Inventory Exclusion, 45 Day, Sale/Lease/Occupancy - R&T 75.12
Bulk Sales, Business Property Statement - V2-CC 6105
Change In Ownership, of, to Assessor - R&T 480
  City, to - LCA - V2-Gov 51243.5
Completion of New Construction, of - R&T 75.12
Completion of Roll, of - R&T 616
Contributions, BOE Board Member, Disclosure - [HPR 7011]
Controller by July 15, to, of Timber Value - V2-Gov 27423
Controller, to, of Redemption Certificate Cancellation - V2-R&T 4803
Creditors, to, of Timber Tax Delinquency - V1-Timber 38502
Notice (Cont)

Creditors, to, Timber Yield Tax - V1-Timber Tax 38502
Default and Power to Sell, of, Notice of Cancellation - V2-R&T 4803
Default Changes/Cancellation, of, to Controller - V2-R&T 4803
Deficiency Determination, of, Timber Tax, of - V1-Timber 38416
Delinquency Filing, of, to Assessee within 30 Days - R&T 2191.3
Delinquent Private Railroad Car Tax - V1-RR Car 11451
Delinquent Taxes, of - V1-RR Car 11451, V2-R&T 2621, 2706
Determination, of, Failure to File Return, Timber Tax - V1-Timber 38425
Director of Conservation, to, LCA Cancellations - V2-Gov 51207
Disabled Veterans Exemption, of, Mailing - R&T 278
Documented Vessel Assessment Mailed by August 1, of - R&T 275.5
Eligibility/Ineligibility, of,
  Church Exemption - R&T 257.1
  Cemetery Exemption - R&T 256.6
Failure to Withhold Sufficient Amount from Sale - V1-RR Car 11522
Fair Market Value of LCA Contract Cancelled, to Assessee From Assessor - V2-Gov 51283
Hearing, of, and Publication, LCA - V2-Gov 51284
Homeowners' Exemption Ineligibility, of - V2-R&T 2615.5
Homeowners' Exemption, of, in English & Spanish - R&T 255.8
Impending Default, of - V2-R&T 3351-3353, 3371
Impending Default, of, Delinquent Tax - V2-R&T 3351-3353, 3371
Improper Veterans' Exemption, to Assessor - R&T 284
Increase in Value, of, Appeals, Authority/Notice Required - R&T 1609.4, Rule 313(f), 307(d)
Inflation Factor, No Requirement for Notice of Increases Due to - R&T 619
Intended Sale, of, Tax Deeded Property - V2-R&T 3702-3704.5
Intention to Consider Open-Space Contract, of - V2-Gov 51243.5
Jeopardy Assessment, of, Private Railroad Car - V1-RR Car 11352
Jeopardy Determination Hearings, of - V1-HPR 5030-5036
Jeopardy Determination, Mailing, of - V1-Timber 38434
Jeopardy Determination, of, Service of - V1-HPR 5036
Jeopardy Reassessment, Railroad Car Tax - V1-RR Car 11336
Jointly Assessed Prop on Unsecured Roll, of - R&T 405
Last Assessee of Cancellation of Tax/Penalties, to - V2-Gov 51283-284
Lessee/Lessor of Value on Unsecured Roll, to - R&T 405
Lien, Tax Postponement, of, Recordation of - V2-R&T 3956
Local Roll Assessment Amount, of - R&T 619, 612
Manufactured Home Assessments, of - R&T 5831
New Base Year Value, of, Change in Ownership - R&T 75.31
New Construction New Base Year Value, of - R&T 75.31
New Mobile Homeowners by Last Day of Each month, of, HCD - R&T 5841
Nonrenewal, of, Historical Property Contract - V2-Gov 50282
Nonunitary Values, of, by BOE - R&T 732
Official, Items Subject To, at BOE Hearing - V1-HPR 5079
Overpayment of Taxes, of - V2-R&T 2635
Owner's Intent not to Occupy, of - R&T 75.12
Parties of Interest, to, Tax Deeded Sale - V2-R&T 3701
Payment of Taxes, of - V2-R&T 2609-2611
Pendency of Action, of, Quiet Title Action - V2-R&T 3956
Personal Property Assessment Amount, of - R&T 619, 621
Possessory Interest Changes to Assessor within 60 Days, of - R&T 480.5
Postponement, of, Tax Default, entry on Secured Roll - V2-R&T 2514
Power & Intent to Sell, of, Tax-Defaulted Property - V2-R&T 3361-66
Power to Sell Tax-Defaulted Property, of - V2-R&T 4839
Principal Bond Balance to Assessor, of, Annual - R&T 163
Prop 8 Valuation, of, Required - R&T 619
Property Sold for Unsecured Tax - V2-R&T 2957
Notice (Cont)

Property Tax assistance/Postponement with Bill, of - V2-R&T 2615.6
Proposed Allocated Unitary Value, of - R&T 746
Proposed Appeal Value Increase, of, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Proposed Escape Assessment - R&T 531.8
Publication of Assessment Amounts in Lieu of US Mail, of - R&T 621
Publication of Personal Prop Assessment, by, County of 4,000,000 - R&T 621
Railroad Car Estimated Assessments - V1-RR Car 11312
Railroad Car Value Mailed by August 1, of - V1-RR Car 11336
Ratio of Personal Property on Secured Roll, of - R&T 619.2
Reassessment Petition Hearing Findings, of, BOE - R&T 744
Recommended Appeal Value Increase, of, Authority - R&T 1609.4, Rule 313(f), 307(d)
Redemption Certificate Changes, of, to Controller - V2-R&T 4803
Redemption, of, on Delinquent Roll - V2-R&T 4109
Registered/Certified Mail, by - R&T 36
Reminder of Impending Default - V2-R&T 3351, 3371
Requirements/Penalty/Duty, of, Disabled Veteran Exemption - R&T 278
Rescission of Claim - R&T 69.5(i)
Rezoning, of, to Assessor by Govt entities - V2-Gov 65862, 65863.5
Sale, of, Tax-Defaulted Property - V2-R&T 3362, 3365, 3704.7
Sale, of, Timber Yield Tax - V1-Timber 38552
BOE Equalization Hearing Results, of, Lawsuit Settlement Sufficient as - R&T 744
BOE Reassessment Petition Decision, of - Rule 915
Seizure & Sale of Property, of, Railroad Car Tax - V1-RRCar 11512
Sell, to, Tax-Defaulted Property - V2-R&T 3362, 3365, 3704.7
Service of Redetermination, of, Timber Tax - V1-Timber 38447
Successor's Liability, of, Timber Tax - V1-Timber 38561-5
Supplemental Assessment, of - R&T 75.30-75.32
Supplemental Billing for New Construction, of, to Auditor - R&T 75.30
Tax Default, Publish by September 8 - V2-R&T 3371-72
Tax Defaulted Property on Roll, of - R&T 614
Tax Due/Delinquent Dates, of, from Tax Collector, 1 Nov - V2-R&T 2609
Tax Postponement Lien, Recordation of - V2-R&T 2515
Tax Postponement to be entered on Secured Roll by Tax Collector, of - V2-R&T 2514
Tax Rate Errors, by State Controller - V2-R&T 2325.1
Termination of Business, at, Timber Tax - V1-Timber 38561-5
Timber Tax Deficiency, of, Mailing - V1-Timber 38417-38419
Timber Tax Rate Levy, of - V1-Timber 38503
Timber Tax Redetermination, of, Mailing - V1-Timber 38447
Timberland Hearings - V2-Gov 51110-51110.2
Time/Place of Sale, of, Property Sold for Unsecured Tax - V2-R&T 2957
Transfer of Title/Interest, of, Mobilehome - V2-R&T 5901(Pg 4343)
Unitary Property Valuations, of, BOE - R&T 731
Unpaid Taxes, of - V2-R&T 2611
valuation, of, BOE, Validity Unaffected by Non-Receipt - R&T 725
Value Increase, of, Appeals, Authority/Notice Required- R&T 1609.4, Rule 313(f), 307(d)
Value Increase to Assessee by July 1, of - R&T 619
Value/Ratio used, of, Personal Property on Secured Roll - R&T 619.2
Zoning or Re-zoning Changes, of - V2-Gov 65862, 65863.5

Notification (See Notice)

November 1,
1/2 of Personal Prop Tax on Sec Roll Due, Option - V2-R&T 2700-01
1st Installment of Secured Tax Bill Due - V2-R&T 2605
Personal Prop Tax on Secured Roll Due - V2-R&T 2605
Prescribed Exemption forms/Checklists to Assessors - Rule 101
Publish List of Tax Due/Delinquent Dates - V2-R&T 2609
Report from Legislative Analyst to Legislature Due - R&T 38
Tax Collector Mails Tax Bills on/Before 1 Nov - V2-R&T 2610.5

November 3,
1998, Earliest Date for Transfer of Base Year Value of Contaminated Property – R&T 69.4

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

November 6, 1986,
Date of Death After, as Date of CIO, Parent/Child Transfers - R&T 63.1
November 10,
Timber Tax Fund Balance as of Date, for Reporting Purposes - V1-TYT 38905.1
Last Day to Certify Timberland Production Zone Value (formerly 1 Jan) - R&T 434.5

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

November 30,
Appeal Application Extended Because of Late Value Notice - R&T 1603 (b)(3); LTAs 03/015, 04/013, 04/026, 05/021, 05/030, 06/014, 06/020
Balance Reporting Date, Timber Tax Fund - V1-TYT 38905.1
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to as certain Taxes Collected by Collector - R&T 2910
Timber Tax Distributed to Counties by Controller - R&T 38905.1

Number, Defined - R&T 13

Nurseries, Garden, Plants, Trees, Seeds, Seedlings, Inventories - R&T, 129, 219, 531.5, Rule 133(e)
Nursery School,
General - R&T 221
Welfare Exemption - R&T 214, 221
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567, (See Business Inventory)
Nut Bearing Trees & Vines, Open-Space Land Valuation - R&T 429
Nut Tree Exemption – (See Fruit Exemption)
Nuts (See Trees & Vines),
Nut Bearing Trees & Vines, Open-Space Land Valuation - R&T 429
Nut Tree Exemption – (See Fruit Exemption)

O

Oath, Defined - R&T 17
Objection(s),
Appeals Board Member, to - R&T 1624.4, 1641.2
Contractual, Additional Tax Rates - V2-R&T 2273-2273.2
Tax Deed Sales, to, by Other Tax Agencies - V2-R&T 3695-3695.4
Obsolescence, Functional & Economic - AH 501
Occasional Use, 15%, Commercial Sports Fishing Boats - R&T 227
Occupancy, New Mobile Homes Sold & Installed for - V1-VEH 10785
Occupancy Certificates,
Assessor's Copy - R&T 72
Transmittal to Assessor - R&T 72
Occupied or used, Defined - R&T 75.12, Rule 463.5(c)(5)
Occupancy, Defined - R&T 75.12
Ocean Marine Insurance, Defined - CAC XIII-28
Ocean Marine Tax - CAC XIII-28
Oceanographic Research Org, Need not be Chartered by Congress - R&T 214
Oceanographic Research Vessel - R&T 130
October 1,
Levy of Private Railroad Car Tax, BOE - V1-RR Car 11401
LCA Interest Component set by BOE - R&T 423, 439.2
BOE Announces Open-Space Interest Component - R&T 423, 439.2
October 5,
Account to Auditor for Money Collected - V2-R&T 2616
BOE Hears Appeals on Unitary/Nonunitary Property - LTA 90/002
October 15,
Assessor sends Draft Copies of Prescribed Forms to BOE - Rule 171
Last Day to Cure Defect in Timely HOX Filing - Rule 135
LCA Proposal Final Filing Date - R&T 430.5
Ownership of Home Damaged.Destroyed by Fire or Earthquake, Oct – Dec, 2003 - R&T 218(e)
Racehorse Form Draft Copies to BOE by - Rule 1045
October 16,
Extended Secured Roll Delivered by Auditor - V2-R&T 2601
October 20, 1991,
Base Year Transfer, acquisition within 3 Years, effective date- R&T 69.5
Original Dwelling as a Replacement Dwelling after - R&T 69.5
October 25,
Tax Collector Statement of Transactions to Auditor - V2-R&T 2616

October 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to Pay Unsecured 31 Aug Tax W/Out Penalty - V2-R&T 2922
LCA List to Secretary of Resources Agency - V2-Gov 16144
Offer, for a Change in Ownership, Date of Completion - Rule 463.5(c)(8)
Offers in Compromise, Timber Yield Tax – V1-TYT 38800
Office, and Office Furniture/Equipment to be Provided by BOE and/or Board of Supervisors - R&T 1251-1256
Office of Administrative Hearings, Hearing Officer Contracts - R&T 1636
Office Room, Assessor's, Board of Supervisors or BOE to provide - R&T 1251-1256
Official Acts,
  Assessors’, Extension of Time - R&T 155; LTA 03/022
  County Board, Time Extension - R&T 155
  Extension in Time, for State Controller - R&T 155.3
  Extension of Time for Assessor - R&T 155; LTA 03/022
  Falling on Holiday/Weekend - R&T 724
  Timely Performance - R&T 724
Official Bond, of Assessor, Liability - R&T 1361-66; V2-Gov 1450-62, 24120-56
Official Notice, Items Subject To, at BOE Hearings - V1-HPR 5079
Office of Real Estate Appraisal - ORE, Dept of Transportation, State of CA
Office of Real Estate Appraisal, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
Office of Real Estate Appraisers, Qualification to Sit on Appeals Board - 1624
Offset Billing, Personal Property - R&T 533
Offsets,
  Deficiency Determination - V1-Timber 38413
  Failure to File Timber Tax Return - V1-Timber 38422
  Timber Tax Deficiency Determination - V1-Timber 38413
Oil & Gas (See Mineral Rights),
Information Made Available by Assessor to File Statement - R&T 441
Leaseholds Security for Payment of Tax - V2-R&T 2189.5
Mineral Right Assessment - R&T 107.2, 107.3, Rule 468
Production/Extraction Rights, Change in Ownership - R&T 61
Reserve Discovery as New Construction - R&T 75.10(c)
Tax-Defaulted Property - V2-R&T 3692
Valuation of Interests - R&T 107.2, 107.3, Rule 468
Oil & Gas Producing Property, Assessment of - R&T 107.2, 107.3, Rule 468
Oil Wells, Valuation of - R&T 107.2, 107.3, Rule 468
Olen Commercial Realty Corp. v. County of Orange (2005), Comparable Sales – R&T 402.5 Fn
Omission(s),
  Errors, or, in Determination of Value - R&T 51.5
  Fraudulent Acts of, 75% Penalty - R&T 503
Omissions and Errors - R&T 51.5, 531.2, 532, 866, V2-R&T 4831
One-Way Paging Services, not a Telephone Corporation - R&T 325.3, [PUC 234]
One-Way Transfer Limitation, Grandparent/Grandchild - R&T 63.1(c)(2) LTA 97/32
Open-Space – (See Conservation Dept)
Open-Space Agreement, Defined - R&T 421(c)
Open-Space Agricultural Laborer Housing - R&T 428
Open-Space Easement - R&T 421, V2-Gov 51075
Open-Space Land (See LCA),
Agricultural Preserve,
  Administration Rules - V2-Gov 51232
  Advisory Board - V2-Gov 51239
  Annexation of Land - V2-Gov 51235
  Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016
  Breaches of Contract - V2-Gov 51250
  Cancellation Fee - V2-Gov 51283.5, LTA 05/016
  Cancellation Reports - V2-Gov 51207
  Definitions - V2-Gov 51201
  Disestablishment - V2-Gov 51232-33
  Establishment of - V2-Gov 51230, 51233-34
  Formal Review - V2-Gov 51283.5, LTA 05/016
  Hearings - V2-Gov 51230
  Inclusions - V2-Gov 51205

132
Open-Space Land (Agricultural Preserve) (Cont)

Non-renewable - V2-Gov 51236
Public Improvements - V2-Gov 51290-95
Size - V2-Gov 51205.5
Value Equalization - V2-Gov 51203
Agreement, Defined - R&T 421(c)
Agreement Qualifying Land for Assessment - Rule 51, 54
Agricultural and Laborer Housing - V2-Gov 51238, 51238.5
Agricultural Conservation Easement - R&T 421.5, 422.5 [PRC 10200-10277]
Agricultural Conservation Easement, Definitions - R&T 421.5, 422.5, V2-Civ 815.1
Agricultural Laborer Housing - R&T 428
Agricultural Land Stewardship Act of 1995 - R&T 421.5, 422.5 [PRC 10200-10277]
Annual Factor - R&T 423
Annual Income to be Capitalized - R&T 423
Annual Interest Component - R&T 423
Automatic Renewal of Contract - V2-Gov 51244.5
City/County Authority to Contract - V2-Gov 51240
Compatible Uses - V2-Gov 51238.1-51238.5
Conservation Easements (See LCA Conservation Easements)
Conservation Easements - R&T 421.5, 422.5 [PRC 10200-10277]
Conservation Easements, Agricultural, Defined - R&T 421.5, V2-Civ 815.1
Contract Amendments - V2-Gov 51253
Contract Cancellation - V2-Gov 51280-86
Contract Contents - V2-Gov 51240, 51241, 51243
Contracts, Breaches of - V2-Gov 51250
County-Assessed Values - V2-Gov 51202
Defined - R&T 421, V2-Gov 16143, 51075
Disincorporation of Land - V2-Gov 51235
Easements – (See LCA Easements)
Easements - R&T 421, V2-Gov 51075
Eligible Lands - V2-Gov 51242
Eminent Domain - V2-Gov 51290-95
Enforceable Restrictions
Agricultural Conservation Easement - R&T 422.5
Defined - R&T 422, 422.5
Enforcement - V2-Gov 16147
General - V2-Gov 51252, V2-STATS 1971, Ch 719
Enforcement Actions - V2-Gov 51251
Fee for Cancellation, Etc - V2-Gov 51287
Fictitious Contracts - V2-Gov 51248.5
Filing of Maps - V2-Gov 51237, 51237.5
Free Public Recreational use - V2-Gov 51238.5
Fruit/Nut Bearing Trees & Vines, Valuation - R&T 429
Gas/Electric/Other Facilities - V2-Gov 51238
Inapplicability of Residence/Site - R&T 428
Includes Conservation Easements - R&T 421.5
Incorporation of Land - V2-Gov 51235
Information Furnished by Landowner - V2-Gov 51247
Legislative Declarations - V2-Gov 51220-22
Minerals/Quarries, Consideration of - R&T 427
Natural State (Welfare Exemption) – R&T 214.02, LTA 13/018
Nonrenewal - V2-Gov 51245
Notice of Contract Changes/Cancellations - V2-Gov 51207 et al.
Notice of Intention to Consider Contract - V2-Gov 51243.5
Open-Space Plan, Defined - V2-Gov 51075
Open-Space Use, Defined - V2-Gov 51201
Perennials, Valuation of - Rule 52
Qualified Acreage Reports - V2-Gov 16144, 16154
Recision/Entry, Easement Agreement - V2-Gov 51255
Recision/Entry, Into New Contract - V2-Gov 51254
Recording with County Recorder - V2-Gov 51248
Removal of Land under Contract - V2-Gov 51236
Sample Contracts - V2-Gov 51249
Scenic Highway Corridors - V2-Gov 51205.1
Subventions – (See LCA Subventions)
Term of Contract - V2-Gov 51244, 51244.5
Open-Space Land (Cont)
- Termination of Contract - V2-Gov 51246
- Timberland - R&T 423.5, Rule 53
- Timberland Production Zone Valuation - R&T 423.9
- Timberland Valued as - Rule 53
- Valuation Generally – (See LCA Valuations)
- Valuation of Fruit/Nut/Vegetable Trees & Vines - R&T 429
- Valuations (See LCA Valuations)
- Welfare Exemption, Property used for Preservation of - R&T 214.02
- Wildlife Habitat Contracts - R&T 423.7
- Yield Rate Component set by BOE - R&T 423

Open-Space Plan, Defined - V2-Gov 51075
Open-Space Subventions, Property Tax Relief (See LCA Subventions)
Open-Space Use, Defined - V2-Gov 51201
Operability, of Timberland - Rule 1021
Operating and Management Systems, Cable TV Intangible Rights - R&T 107.7(d)
Operating Time, 15% or less for Dive, Tour or Whale Watching, Boats & Vessels - R&T 227 (4)
Operations, Timber - V2-Gov 51115.1, 51115.5
Operators,
- Airport & Aircraft Statement - R&T 5366
- Certificated Aircraft, Possessory Interest – R&T 107.9

Opinion of Value,
- Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
- Appeal Application not Binding at Appeal Hearing, on - R&T 1610.8
- Required on Appeal Application - Rule 305

Option, Granting of, to Renew or Extend a Possessory Interest, not a CIO - R&T 61
Oral Hearings, Timber Tax Redeterminations - V1-Timber 38443
Orange County,
- Digitized Images, County Recorder - V2-Gov 27279.1
- Tax Certificate Sales - R&T 3776, 4501 et seq.

Orchard, Defined - Rule 131
Ordinary Course of Business,
- Defined - Rule 133
- Goods for Sale in - R&T 129
- Illegal Goods for Sale In, not Inventory - R&T 166
ORE, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
Organization Performing Auxiliary Services, Rummage Sale Storage Area - R&T 214.14(d)
Organizational Clearance Certificate, Welfare Exemption - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Original, Defined - R&T 217
Original Co-owners – ALO 220.0454
Original Co-owner Transfers – ALO 220.0451.005
Original Co-Owners, Defined - R&T 64
Original Dwelling, as a Replacement Dwelling - R&T 69.5
Original Property, Defined, Base Year Transfer - R&T 69.3
Original Transferor, Defined - R&T 65
Original Works of Free Fine Arts, Defined - R&T 217
Other Claimants of Property, Addition of Name to Roll, Documentation for - R&T 610
Other Fire Extinguishing System, Defined - R&T 74
Out-of-State Tax Liabilities, Enforcement of - R&T 30
Outpatient Clinics, Hospital - R&T 214.9
Overpayment,
- Interest on, Railroad Car Tax - V1-RR Car 11555
- Interest, Timber Tax - V1-Timber 38606-07
- Refunds, and, Timber Yield Tax – (See Timber Tax Overpayment)
- Tax, of, Timber, Credit or Refund - R&T 434.6
- Taxes, of, Notice of - V2-R&T 2635

Owner,
- Absent or Unknown, Assessment - R&T 460, 611
- Defined - R&T 69.3, 218, 405, 5704
- Defined, Base Year Transfer - R&T 69.3
- Occupied Single-Family Dwelling, Appeal Burden of Proof - R&T 167, (See Appeals)
- Occupied Single-Family Residence, Defined - R&T 401.4
- Racehorse, of, Defined - R&T 5704
- Record, of, Latest, Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
- Reports by, Private Railroad Car Tax - V1-RR Car 11271-11273
- Roll Contents to Include Assessee's Name - R&T 602, Rule 252
Owner (Cont)

Tax Purposes, for - R&T 405
Timber, Defined - V1-Timber 38104
Timber, Registration with BOE - V1-Timber 38351
Timber, Yield Tax/Reserve Fund Tax Imposition on - Rule 1026
Unknown or Absent, Estimate of Value - R&T 460
Without Fault of, Calamity Relief - R&T 170(a)

Owner of Record, Latest, Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
Owner's Consent, Date of Completion - Rule 463.5(c)(7)
Owner's Intent not to Occupy, Notice of - R&T 75.12
Owner's Map Description - R&T 326
Owner's Name,
- Mistake In, Validity of Assessment - R&T 613
- Other Claimants to Ownership, Addition to Roll - R&T 610
- Roll Contents to Include Assessee's Name - R&T 602, Rule 252
Owner's Records, Timber Tax - V1-Timber 38703, 38704, Rule 1031
Owner's Report, Railroad Car Tax – (See Railroad Car Tax)
Owner Occupied Single-Family Dwelling, Appeal Burden of Proof - R&T 167, (See Appeals)
Owner Occupied Single-Family Residence, Defined - R&T 401.4
Owners, or Owner, Defined
- Base Year Transfer - R&T 69.3
- General - R&T 69.3, 218, 405, 5704

Ownership,
- Addition to Roll of Other Claimants of, Documentation for - R&T 610
- Affidavit by County Residents - R&T 453
- Improvements Separate from Land - V2-R&T 2188.1, 2188.2
- Owner Occupied Single-Family Residence, Defined - R&T 401.4
- Separate, Statement of - V2-R&T 2188.2
- Transfers of, Vehicle License Fees - V1-VEH 10757

P

P.E.R.S. Property, in Lieu Fees - V2-Gov 7510, LTAs 83/003, 91/036, Atty. Gen opinion 90-908
P.U.D., Assessment - V2-R&T 2188.5
Painting, Defined - R&T 217
Palm Springs, City of, Property. Possessory Interest Owned by - R&T 201.4
Palm Springs, Date - Rule 131
Paging Services, One Way, not a Telephone Corporation - R&T 325.3, [PUC 234]
Paper,
- Negotiable, Payment of Taxes - V2-R&T 2506, 2508-2510
- Unpaid Negotiable - V2-R&T 2509.1
- Unpaid Negotiable, Refund of - V2-R&T 2508
Parcel, Assessor's (See Parcels, Maps)
Parcel Combination, if in Multiple Revenue Districts - R&T 606
Parcel Combination Prohibition, Assessment - R&T 455
Parcel Combination, Tax-Defaulted Property, Contiguous Usable - V2 R&T 3692
Parcel Number, Required for Documentary Transfer Tax - V1-DTTA 11911.1
Parcels,
- Assessed for Timber, List of - V2-Gov 51110
- Combination of if in Multiple Revenue Districts - R&T 606
- Combination Prohibition, Assessment - R&T 455
- Combination, Tax-Defaulted Property, Contiguous Usable - V2 R&T 3692
- Contested, Timberland – (See Timberland)
- Defined - V2-Gov 51104
- Multiple Rev Districts/Tax Rate Areas, in, Separate Assessment & Combination - R&T 606
- Parcel Splits, (Separate Valuation of New Subdivision Lots) – R&T 2823
- Separate Valuation, Application Fee - V2-R&T 4151
- Sold to State Shall not be Combined - R&T 455
- Timberland, Size of - V2-Gov 51118.2
- Usable, Tax-Defaulted Property, Combination - V2-R&T 3692
Parent/Child Transfers (See Change in Ownership; CIO Exclusions),
$1,000,000 Limitation - R&T 63.1(a)(2), ALO 625.0145
Claims – ALOs 625.0039, 625.0035
Custodianship – ALO 625.0055
Domestic Partner – ALO 625.0083
Damaged or Destroyed Property – ALO 625.0059
Date of Death as Date of CIO if by Will/Intestate Succession - R&T 63.1
Eligibility for CIO Exclusion to both Children & Grandchildren - LTA 97/032
Estate for Years – ALO 625.0084
Exclusion Filing Period - R&T 63.1
Exclusion Filing Period Retroactive to 1986 - R&T 63.1
Exclusion Processing Fee (Reverse Reassessment) - R&T 63.1
Exclusion, Cooperative Housing Corporation – LTA 11/052
Foreign Nationals - R&T 63.1
General - R&T 63.1, Rule 463, LTAs 00/005, 03/018
Life Estate – ALO 625.0121
Partnership – ALO 625.0153
Partnership Dissolution – 625.0156
Principal Residence - 63.1(a)(2)
Prospective Relief if Filing Period has Expired - R&T 63(e)(C)(2)
Step Transaction – ALO 625.0196
Social Security Numbers - R&T 63.1
Taxpayer ID Number - R&T 63.1
Timely Filing if within 6 Months of Supplemental or Escape - R&T 63.1
Trust, Share and Share Alike – ALOs 625.0235.010, 625.0235.015
Wills – ALO 625.0251
Wills, Share and share Alike – ALO 625.0260
Parent,
  Deceased Veterans, of, Veterans' Exemption - CAC XIII-3(q)
  Eligible for CIO Exclusion to both Children & Grandchildren - LTA 97/032
  Eligibility for Veterans' Exemption - CAC XIII-3(q)
Parity, of Deeds, Tax-Defaulted Property - V2-R&T 3713
Parking, Church, Exemption from Taxation - R&T 206.1
Parking Areas, Church - R&T 206.1
Parks and Recreation Land, Leased to State by Irrigation District - V2-STATS 1969, Ch 1046
Partial Exemption, Disabled Veteran Exemption - R&T 75.21(c)(4), 276, 277, Rule 464
Partial Homeowners’ Exemption, Filing Deadline, Dec 10 - R&T 275
Partial or Deficient Payment, of Delinquent Tax - V2-R&T 2636, 2708
Partial Payment of,
  Tax - V2-R&T 2636, 2708, 2927.6, 4143 (See Installment Payments)
  Unsecured Roll Tax - V2-R&T 2927.6
Partial Welfare Exemption, Extended to Veterans' Organizations - R&T 214
Participant, Defined - R&T 66
Parties, Indispensable, Refunds - V2-R&T 5146
Party, Defined, under Gov Code 15626, Contribution Disclosure - [HPR 7004]
Participant, Defined, under Gov Code 15626, Contribution Disclosure - [HPR 7004]
Partition, of Property, Quiet Title Action - V2-R&T 3965
Partner, Person Defined - R&T 19
Partners, Registered Domestic. CIO Exclusion – R&T 62(p)
Partnership,
  Change in Ownership - Rule 462.180(e)
  Change in Ownership/Control Statement - R&T 480.1-480.2
  Change in Ownership Exclusion - R&T 64
  Continuing & Dissolved, CIO Exclusion - R&T 64
  Deed Presumption – ALO 220.0529
  Interest Transfer Exempt from Doc. Transfer Tax - V1-DTTA 11925
  Foreign Limited Liability, as a Person - R&T 19, 28.5
  Limited Liability, as Person - R&T 19, 28.5
  Person Defined - R&T 19, 28.5
  Timber Tax, Written Partnership Agreements - V2-TYT 38576
Partnership Agreements, Written, Timber Tax - V2-TYT 38576
Passengers, Transportation of, Vessel Exemption - CAC XIII-3, R&T 209
Pawnbrokers, Assessment of Unredeemed Goods - R&T 989
Payee, of Tax, Payment to Latest Owner of Record, if Refund less than $5000 - V2-R&T 5104
Payment of Tax,

4-Year Period, over - V2-R&T 4837.5
4 Years, Escape Bill over $500 - V2-R&T 4837.5
Acceptance of - V2-R&T 2505, 2607
Cancellation, Nonpayment of Negotiable Paper - V2-2509-10
Coin, by - V2-R&T 2502
County Warrant, by - V2-R&T 2511
Credit Card Use for Payment- V2-R&T 2511.1
Deadlines Falling on Weekends & Holidays - R&T 166, 724, 2512
Default on Installment - V2-STATS 1979 Ch. 27
Deficient/Partial, of Delinquent Tax - V2-R&T 2636, 2708
Deficiencies - V2-R&T 2636, 2708
Delinquent Tax, by Mail - V2-R&T 2512.5
Deposits in Bank or County Treasury - V2-R&T 2507
Discounted Amount - V2-R&T 2607.1
Documentary Transfer Tax - V1-DTTA 11912
Enforcement by BOE, Suit Collections - V1-Timber 38571
Entry by Tax Collector, Unsecured Roll Tax - V2-R&T 2913
Entry of, Unsecured Roll - V2-R&T 2913
Entry on Roll - V2-R&T 2613, 2614, 2614.5
Erroneous, to State - R&T 34
Escape Tax Bills over 4 Years, if Bill over $500 - V2-R&T 4837.5
First Installment Due - V2-R&T 2605, 2617, 2704
Four Years, Escape Bill over $500 - V2-R&T 4837.5
Former Owner, by, Tax Deed Sale - V2-R&T 3728
In Lieu – (See In Lieu Fees; In Lieu Tax)
In Lieu, Assessment Error, County of 8,000,000 - V2-R&T 4833
In Lieu, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Installment,

4 Years, over, Escape Assessment Bills - V2-R&T 4837.5
Delinquent Tax - V2-R&T 4217
Redemption of Tax-Defaulted Property – (See Redemption)
Timber Tax - V1-TYT 38504
Interest/Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Late, Railroad Car, Delinquent Tax - V1-RR Car 11405, 11430
Legal Tender - V2-R&T 2502, 2511.1
Lien Presumed, of - CAC XIII-30
Low/Moderate Income Subsidy, Exclusion from Income - R&T 402.9
Low/Moderate Income Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Mail by,

Deadlines Falling on Weekends & Holidays - R&T 166, 724
Postmark Date deemed as Date Tax Payment Received - R&T 2512
Unsecured Roll - V2-R&T 2929
Mailing - V2-R&T 2512, 2512.5
Medium of Payment - V2-R&T 2501-2505
Medium of Payment, Tax Deed Sales - V2-R&T 3693, 3693.1
Negotiable Paper - V2-R&T 2506, 2508-2510
Notice of Overpayment - V2-R&T 2635
Notice of Unpaid - V2-R&T 2611
Notices - V2-R&T 2609-2611
Partial - V2-R&T 2636, 2708, 4143
Place of Payment - V2-R&T 2613
Postmark date of Mail deemed as Date Received - X2-R&T 2512
Preceding Due Date - V2-R&T 2608
Presumption of, at Destruction of Unsecured Roll - V2-R&T 2928.1
Prior to Declaration of Default - V2-R&T 3437
Pro Rata, Unsecured Roll - V2-R&T 2927.7
Property Tax Relief - V2-Gov 16112
Railroad Car Tax, Suits to Enforce - V1-RR Car 11471
Receipts - V2-R&T 2615
Recording Tax Payments - V2-R&T 2613
Redemption of Tax-Defaulted Property, Underpayment - V2-R&T 4114-16
Redemption, on Wrong Property, Cancellation of - V2-R&T 4920-4925
Refund of Unpaid Negotiable Paper - V2-R&T 2508
Payment of Tax (Cont)
Refunds - V2-R&T 5101, 5106, 5146, 5148
Replicated - V2-R&T 2780-2783
Retirement/Pension Plans, Additional Tax Rates - V2-R&T 2270
RRCar Tax Correction Deadlines - V1-RR Car 11429
Second Installment Due - V2-R&T 2606-2607.1, 2618, 2705
Separate Assessment to Provide for, State Policy - V2-R&T 2801
Special Districts, to, by Cities - V2-Gov 43073
Special Funds, to, Additional Tax Rates - V2-R&T 2270
State, to, Erroneous, by Local Government - R&T 34
Subsidy, not as Income - R&T 402.9
Succeeding, Redemption of Tax-Defaulted Property - V2-R&T 4220, 4221
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Tax-Defaulted Property, Deeds to Public Entities - V2-R&T 3791.5, 3808
Tax Refunds, of, to Latest Owner of Record if Refund less than $5000 - V2-R&T 5104
Timber Tax (See Timber Tax Payment),
Certificate of, BOE - V1-Timber 38561-63
Last Day of month after Quarterly Period - V1-Timber 38401
Service of Process to Enforce - V1-Timber 38515
Trailer Coach Vehicle License Fee, Operation Without - V1-VEH 10769
Two Equal Installments - V2-R&T 2605-2607.1, 2700-08
Under Protest, of Taxes, Due to Lack of Notice - R&T 620
Under Protest, Personal Property Tax - R&T 620
Unsecured Roll (See Roll, Unsecured; Taxes; Unsecured Roll),
Delinquent 31 Aug - V2-R&T 2922
Due Lien Date - V2-R&T 2901
Entry of Payment by Tax Collector - V2-R&T 2913
General - V2-R&T 2910.7, 2913-13.5, 2928.1-29
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Mailing no later than 30 days before Delinquent - V2-R&T 2910.1
Receipt for - V2-R&T 2910.5
Vehicle License Fees, of, Rounding to Nearest Dollar - V1-VEH 10759
Wrong Property, on - V2-R&T 4911-4916
Wrong Property, on, Cancellation Voucher - V2-R&T 4912
PCOR,
Confidential Record - R&T 481
Fee In-Lieu of - R&T 480.3
Filing & Statute of Limitations - R&T 75.11, 532
Form - R&T 480.3(b), 480.4
Forms Free from Assessor or Recorder - R&T 480.3
Possessory Interest Usage, Govt Entity Reporting Options - R&T 480.6
Recorder to Provide Original Copy to Assessor - R&T 480(f)
Statute of Limitations & Filing - R&T 75.11, 532
Penal Assessment,
75% - R&T 503
Generally - R&T 463, 502-506
Entry on Roll - R&T 505, Rule 261
Form of and Entry on Roll - R&T 505, Rule 261
Fraudulent Acts of Omission - R&T 503
Penalty,
10% - R&T 463
25% - R&T 502, 504
75% Penal Assessment - R&T 503
75%, Applies to Escape Assessment - R&T 503
$5000 Maximum, Cable TV Failure to File - R&T 107.7
Abatement of, for Failure to File CIO Statement - R&T 482, 483
Acts of Omission, Fraudulent, 75% - R&T 504
Aircraft Statement, Failure to File - R&T 5367
Appeals Board Review of Penalties Applied by Assessor - R&T 1605.5
Assessment,
75% - R&T 503
Interest - R&T 506
Procedure - R&T 505
Tax Rate - R&T 506
Auditor's Failure to Transmit Valuation Statement - R&T 1650
Cable TV Failure to File, $5000 Maximum - R&T 107.7
Penalty (Cont)
Cancellation by Supervisors with Tax Collector OK - V2-R&T 2610.5
Cancellation of – (See also Cancellation)
Cancellation of, Due to Assessor's Errors - V2-R&T 4985
Concealment/Removal of Personal Property to Evade Tax - R&T 502, 504
Concealment/Transfer of BOE Assessed Property - R&T 863
Default as of 12:01 July 1 - V2-R&T 3436
Deficiency Determination, Timber Tax - V1-Timber 38414, 38415
Delinquent, Close of Bus Day - V2-R&T 2617-19, 2704-05.5, 2821, 2922-22.5,
Delinquency, Supplemental Assessment - R&T 75.52-.53
Delinquent 2nd Installment - V2-R&T 2618, 2705
Delinquent Jeopardy Assessments - V1-RR Car 11354
Delinquent Tax, 1st Installment - V2-R&T 2617, 2704
Delinquent Tax, Entry on Roll - V2-R&T 2623
Deposits, Failure to File Property Statements - R&T 464
Destruction/Removal, Etc, of Tax-Defaulted Property - V2-R&T 3441
Due to Tax Collector's Errors, Cancellation - V2-R&T 4985
Entry on and Form of on Roll - R&T 505, Rule 261
Erroneously Charged - V2-R&T 4986
Escape Assessments, Statute of Limitations - R&T 866
Failure to Complete Local Roll - R&T 1366
Failure to File Annual Property Statement - R&T 463
Failure to File Business Property Statement - R&T 463
Failure to File Change in Ownership Statement - R&T 482, V2-R&T 2516
Failure to File COS Statement, Amounts - R&T 482
Failure to File COS Statement, Decedent's Successor - R&T 482.1
Failure to File COS Statement, Successor's Responsibility - R&T 482.1
Failure to File COS, Abatement of - R&T 482(b), 483
Failure to File COS, Automatic Abatement - R&T 482(b)
Failure to File Timber Tax Return - V1-Timber 38421, 38424
Failure to File, Cable TV Property Statement - R&T 107.7
Failure to Furnish Business Record Information - R&T 463, 501
Failure to Notify Assessor of Incorrectly allowed Exemption - R&T 257
Failure to Notify Termination of Homeowners' Exemption (See the actual claim form) - R&T 531.6
Failure to Transmit Statistical Statement - R&T 1366
False Statement to Appeals Board - R&T 1610.4
False Statements on Property Statement - R&T 461
Form of and Entry on Roll - R&T 505, Rule 261
Fraudulent Acts or Collusion - R&T 503, Rule 261
Fraudulent Acts of Omission, 75% - R&T 503
General Reasons Auditor May Cancel - V2-R&T 4986
Goods in Transit Violations - R&T 1022
HOX, Home Owner's Exemption - Failure to Notify Assessor of Termination - R&T 531.6
HOX, Home Owner's Exemption Last Day to Terminate Without, 10 Dec - Rule 135
In Default as of 12:01 July 1 - R&T 3436
Interest - R&T 506
Interest, Costs, Refund of - V2-R&T 5106
Interest on, Timber Tax - V1-Timber 38451-38453
Jeopardy Determination - V1-Timber 38432
Late Payment of Railroad Car Tax, Cancellation of - V1-RR Car 11597
Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Liability of Public entity for, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Lien Against Property Assessed - V2-R&T 2187
List of - [Gov. 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov. 8317]
Non-penalty Issues at Appeals Board - R&T 1605.5
Notice of Cancellation to Last Assessee - V2-R&T 4946-47
Notice of, Disabled Veterans Exemption - R&T 278
Perjury, of , Annual Property Statement Signed Under - R&T 441(a)
Omission, Fraudulent Acts of, 75% - R&T 503
Procedure - R&T 505
Property Statement,
   Failure to File - R&T 463-4, 464, 501, 830, 862
   Failure to File - Rule 261
   False - R&T 461
Racehorse Tax Delinquent Payments - R&T 5763
Penalty (Cont)
Railroad Car Late Payments - V1-RR Car 11405, 11430
Railroad Car Owner Report, Failure to File - V1-RR Car 11316
Railroad Car Owner Report, Late - V1-RR Car 11273
Railroad Car Tax, Last Day to Pay Without, 10 Dec - V1-RR Car 11405
Redemption of Tax-Defaulted Property - V2-R&T 4103
Refund of Interest, Costs & Penalties - V2-R&T 5106
Refusing to Give Information - R&T 462, 468, 501
Relief of, Pending Appeals - R&T 4833.1, 4985.3
Review of, by Appeals Board Review of Penalties Applied by Assessor - R&T 1605.5
Supplemental Tax Delinquency - R&T 75.52, 75.72
Supplemental Unsecured Tax Late Payments - R&T 37
Timber Tax,
   Delinquent Jeopardy Determination Payments - V1-Timber 38432
   Failure to File - V1-Timber 38421, 38424, 38801, 38802
   Failure to Pay - V1-Timber 38451-53
   Fraud/Evasion to Evade Deficiency Determination. - V1-Timber 38415
   Late Determinations - V1-Timber 38446
   Negligence/Disregard, Deficiency Determination Rules - V1-Timber 38414
   Redeterminations - V1-Timber 38446
   Violations - V1-Timber 38801, 38802
   Tracking of - [Gov 8317]
   Vehicle, Delinquent Registration Payments - V1-VEH 10854
   Vehicle, Delinquent Trailer Coach Payments - V1-VEH 10770
   Waiver of, for Delinquent Tax - V2-R&T 2610.5
   Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7
   Willful Concealment or Fraud - R&T 502, 503
Penalty Assessment,
   75% - R&T 503
   Interest - R&T 506
   Procedure - R&T 505
   Tax Rate - R&T 506
Penalty of Perjury, Certification by Certain Claimants of Refund - V2-R&T 5069.8
Pendency of Action, Notice of, Quiet Title Action - V2-R&T 3956
Pending Litigation, Affect on Timely Appeal Hearing - Rule 309(c)
Pension Plan Payments, Additional Tax Rates - V2-R&T 2270
Percent Good Factors - R&T 401.16, LTA 04/029
Percentage Change in Cost of Living, Defined - V2-R&T 2212
Percentage Interest,
   Minimum Assessable (5% & $10,000) - R&T 65.1
   Change in Ownership - R&T 65.1
Perennials, Valuation as Open-Space Land - Rule 52
Perennials, Valuation of - Rule 52
Perfection of Claim, Adverse Possession, Addition of Other Claimants to Roll - R&T 610
Perjury,
   Interest Computation for refunds - V2 R&T 5151
   Regular Assessment, Defined - R&T 1605(f)
Periodic Appraisal of Property not under Prop 13 (III A) - R&T 1716
Permits,
   Building, Assessor's Copy - R&T 72
   Building, Assessor's Copy of Floor plan - R&T 72
   Failure to File, Burden of Proof upon Appeal - R&T 167
   Open-Space Land, on - V2-Gov 51086
   Transmittal to Assessor - R&T 72
   Installation of Manufactured Homes - V2-H&S 18613.2
   Mobilehome Installation - V2-H&S 18613.2
   Permitted Uses, Valuable, Addition of Creates PI - Rule 21
PERS Property,  
In Lieu Fee - V2-Gov 7510, LTA 83/003, 91/036, Atty. Gen Opinion 90-908  
Lessee's Interest, 1 Year or Less - V2-Gov 7510  
Outside Jurisdiction – LTA 83/003  
Proration of Taxes - V2-Gov 7510  
Possessory Interests in – LTA 83/003  
Term of Possession, Possessory Interest - V2-Gov 7510 (pg 4103)  

Person,  
Claiming Ownership of Property, adding Name to Roll, Documentation for - R&T 610  
Defined  
General - R&T 19, 28.5, 69.5, 11204, 38106, V2-Gov 51151, 51295  
Limited Liability Companies - R&T 19, 28.5, V1-RR Car 11204, V1-TYT 38106  
Partner/Partnership - R&T 19, 28.5  
Foreign Limited Liability Partnerships - R&T 19, 28.5  

Person Affected, Defined - Rule 301  
Personal Effects Exemption - R&T 224, Rule 134  
Personal Effects/Household Furniture/Pets, Defined - R&T 224  
Personal Income Tax - V1-PIT 19521  

Personal Property, (Personality)  
Assessment Notice, County of 4,000,000 - R&T 621  
Assessment as Single Parcel, Consolidation - R&T 623  
Audits, Mandatory, $400,000 threshold - R&T 469, 470  
Billing, Offset - R&T 533  
Bills (See Tax Bills, Unsecured)  
Cal State University, Exempt - R&T 202.5  
Classification - R&T 106, Rule 121-124  
College Student Bookstores - R&T 203.1  
Concealed/Removed to Evade Tax - R&T 502, 503  
Conditional Sales Agreement – ALO 630.0009  
Consolidation as Single Parcel - R&T 623  
Defined - R&T 106, Rules 121-124  
Description of, Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648  
Examples of - R&T 106, Rule 121-124  
Exemption from Tax - R&T 155.20, 224  
Failure to Report Accurate Cost - R&T 531.3  
Fixtures, Defined & Examples of - Rule 122.5  
Fixtures, Report of - R&T 75.15  
General - R&T 106, Rules 121-124  
Hand Tool Exemption - R&T 241  
Held for Subsequent Planting, Tree & Vine - R&T 223  
Held on Lien Date for Future Planting - R&T 223  
Information about, Lighting, Water & Irrigation District Written Requests for Unsecured Roll information - R&T 648  
Leased by Bank/Financial Corp. - R&T 235  
Leased by Church – R&T 207.1  
Leased, Assessment as Single Parcel, - R&T 623  
Lien on Real Property, as a - V2-R&T 2189  
Liens,  
PP Secured to Transferred Real Property - V2-R&T 2189  
Responsible Party - V2-R&T 2189  
Responsible Party at Sale of Real Property - V2 R&T 2189  
Lighting, Water & Irrigation District Written Requests for Unsecured Roll information - R&T 648  
Location of, Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648  
Low Value, with, May be Exempted - R&T 155.20  
Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1  
Mandatory Audits, $400,000 threshold - R&T 469, 470  
Mandatory Audit, Written Findings, Data Altering Previous Assessment - R&T 469  
Notice of Assessment Amount - R&T 619, 621  
Notice of Value/Ration used - R&T 619.2  
Notice of Value/Ration on Sec Roll - R&T 619.2  
Offset Billing - R&T 533  
Possessory Interests - R&T 107, 201.5  
Secured Roll, on,  
1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01  
General - V2-R&T 2189, 2189.3, 2821  
Tax Due 1 November, all - V2-R&T 2605  
Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189  

141
Personal Property (Secured Roll) (Cont)

Unsecured Lien if RP Sold - V2-R&T 2189
Placement on Secured Roll - R&T 109
Production of Oil & Gas, used in - V2-R&T 2189.5
Secured Personal Property at Sale of Real Property - V2 R&T 2189
Secured, Unsecured Lien if RP Sold - V2-R&T 2189
Secured, Transfer to Unsecured Roll if RP Sold - V2-R&T 2189
Single Assessment of leased Personal Property - R&T 623
Situs - R&T 623, 1019, Rule 204, 205, CAC XIII-14
Tangible - R&T 106, 110, 401, 401.5, 601, Rule 123-4
Tax as Lien on Real Property - V2-R&T 2189
Tax as Lien, Secured PP at Sale of Real Property - V2-R&T 2189
Tax Delinquent 31 Aug, Additional Penalty 31 Oct - V2-R&T 2922
Tax Due and Penalty Dates - R&T 2901, 2922
Tax Due on Lien Date - V2-R&T 2901
Tax Lien - V2-R&T 2189, 2189.3
Tax Rebates - V2-R&T 5108
Taxable Possessory Interest - R&T 107, 201.5
Trade Level Recognition - Rule 10
Trailer, Semi-trailers, Logging Dolly, Pole or Pipe Dolly, or Trailer Bus, Exempt - R&T 225
Use of Unsecured methods to collect Sec State-Assessed PP/Fixture - R&T 760, 867
Vehicle Mounted Equipment – ALO 630.0060
Versus Real Property - R&T 103-107, Rules 121-124
Veterans' Organization Exemption - R&T 215
Written Findings, Data Altering Previous Assessment, Audit – R&T 469

Personal Property Tax (See Roll, Unsecured; Taxes, Unsecured)
Delinquent 31 Aug - V2-R&T 2922
Due on Lien Date - V2-R&T 2901
Due and Penalty Dates - R&T 2901, 2922
Lien - V2-R&T 2189, 2189.3
Lien, Secured PP at Sale of Real Property, as - V2-R&T 2189
Lien on Real Property, as - V2-R&T 2189

Personal Versus Real Property - R&T 103-107, Rules 121-124

Petition and Hearing Procedure Regulations - V1-HPR 5010 - 5200
Petition,
Redetermination, Timber Tax - V1-HPR 5040, 5041
Redetermination, Timber Tax Jeopardy Hearing - V1-HPR 5031
Rezoning of Timberland, by Landowner - V2-Gov 51110.3
Timber Tax Redetermination, Filing - V1-Timber 38441
Timber Tax Redetermination, form/Content - V1-Timber 38442
Reassessment, State Assessee s - R&T 759

Pets,
Defined - R&T 224, Rule 134
Exemption - R&T 224, Rule 134
General - R&T 224, Rule 134

Phylloxera, Grapevine Disease- R&T 53
Physical Annexation, of Fixtures - R&T 105, 107, Rule 122.5(b)
Physical Removal - V2-H&S 18551
Physician's Certificate, Disabled Person, New Construction - R&T 74.3
Physicians' Lawful Compensation, Hospital Exemption - R&T 214.7
Pierce's Disease, Grapevines Destroyed by - R&T 53

Pine,
Jeffery - Rule 1021
Ponderosa - Rule 1021

Pine-Mixed Conifer Region,
Defined - R&T 434.5
Timberland Valuation - R&T 434.5
Pipelines,
Assessment by BOE - CAC XIII-19
Appeals, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Appraisal Unit for Appeals of - R&T 401.8
Economic Unit for Appeals of - R&T 401.8
Inter-County,
Appeals must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Combination into Single Assessment - 401.13
Density Classification - R&T 401.12
Extends Provisions – R&T 401.10
Full Cash Value of - R&T 401.10
General (See Inter-County Pipelines)
Valuation of, 1984-85 to 2001-02 - R&T 401.12,
Inter-County Rights of Way, Full Cash Value - R&T 401.10
Rights of Way,
Assessed as One Parcel - R&T 100.01, 401.8
Inter-County, Full Cash Value of - R&T 401.10
Intra County, Combination into Single Assessment - R&T 401.13
Segment in Dispute, or, Appeals must be filed for Individual - R&T 401.8
Segment in Dispute, or Individual Right of Way, Appeals must be filed on - R&T 401.8
Place of Business, Primary, Single Assessment of Leased Personal Property - R&T 623
Planes (See Aircraft)
Planned Developments, Assessment of - V2-R&T 2188.5
Planned Unit Developments,
Assessment - V2-R&T 2188.5
Defined - [B&P 11003]
Separate Assessment - V2-R&T 2188.5
Planning Commission,
Open-Space Land Easement Reports - V2-Gov 51085
Timberland Hearing/Recommendation - V2-Gov 51110.2
Planning Department, Open-Space Land Easement Reports - V2-Gov 51085
Plans, Approved Building, Assessor's Copy of Floor plan - R&T 72
Plants, Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Plural, Defined - R&T 13
Policy, State, on Separate Assessment - V2-R&T 2801
Polling Places, Exempt from Taxes - R&T 213.5
Pollution – (See Hazardous Waste)
Pollution Control Financing Agency, Exemptions - V2-H&S 44556
Pollution Control Financing Authority, Possessory Interests - R&T 201.5
Ponderosa Pine - Rule 1021
Pool Solar Heaters, Exception as Solar Energy System - R&T 73
Population,
City/County Annual Estimate, by Dept of Finance - R&T 2227
Defined - CAC III B-8
Estimates,
General - V2-R&T 2227-2228.1
Special Districts - V2-R&T 2228
Transmitted to Community Colleges - V2-R&T 2228.1
Port, of Documentation, Defined - R&T 130
Portion Unsold, Property Seized for Unsecured Tax - V2-R&T 2962
Possession,
Anticipated Term of, PI, Renewal/Sublease/Assignment not CIO - R&T 61,62
Defined - Rule 21
Possessory Interest Purposes, for, Defined - Rule 21
Term of, Possessory Interest - R&T 107, 107.1, 107.4, Rule 22, 23, 24
Term of, Possessory Interest, PERS Property - V2-Gov 7510
Possessor,
Defined - Rule 21
Possessory Interest Purposes, for, Defined - Rule 21
Possessory Interest,
2% Commission Retained by Satellite Wagering Facility - B&P 19605.7-.71
$50,000 Exemption, Convention/Cultural Centers - R&T 155.20
$50,000 Low-Value Ordinance, Cultural/Convention Centers - R&T 155.20
$50,000 Low-Value Ordinance, Fairgrounds - R&T 155.20
Agricultural Fair Exemption - R&T 201.2
Aircraft Landing Fees - United Air. v. San Diego Co
Possessory Interest (Cont)

Airlines - R&T 107.9
Artistic Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
Assembly Hall, $50,000 Exemption - R&T 155.20
Assembly Hall, $50,000 Low-Value Ordinance - R&T 155.20
Assessment & Tax Collection - V2-R&T 2190
Assignment of, no CIO if during est. term of possession - R&T 61, 62
Cable Television - R&T 107.7, Emil Shubat v. Sutter County, LTA 93/75
Cable Television Franchise Fee – ALO 660.0034
Cable TV - R&T 107.7, Gov 53066, Emil Shubat v. Sutter County LTA 93/75
California Pollution Control Financing Agency Personal Property - R&T 201.5
Change in Leases Status, Reporting by Govt Entities, 60 Days - R&T 480.5
Change in Ownership - R&T 61, 480.5, Rule 462.080
Change in Ownership Reporting by Govt Entities, 60 days - R&T 480.5
Change In Ownership Statement, Govt Entity Reporting Requirements & Options - R&T 480.6
Civic Auditorium, $50,000 Low-Value Ordinance - R&T 155.20
Civic Building, $50,000 Low-Value Ordinance - R&T 155.20
Civic Center, $50,000 Exemption - R&T 155.20
Civic Events, $50,000 Low-Value Ordinance - R&T 155.20
Community Events, $50,000 Low-Value Ordinance - R&T 155.20
Consumer Show, $50,000 Low-Value Ordinance - R&T 155.20
Continuity of - Rule 22
Contract Rent, Defined - Rule 21
Convention/Cultural Center, $50,000 Exemption - R&T 155.20
Convention Center, $50,000 Low-Value Ordinance - R&T 155.20
Created, Defined - Rule 21
Cultural Centers, $50,000 Low-Value Ordinance - R&T 155.20
Dance Productions, $50,000 Low-Value Ordinance - R&T 155.20
De Luz Valuations, Post & Pre - Rule 25, 26
Defined - R&T 107, Rule 21
Definition - R&T 107, 107.6, Rule 21, 24-26
Delinquent Tax, Transfer to Unsecured Roll - V2-R&T 2190
Durable Defined - R&T 107(a)(2)
Economic Rent Defined - Rule 21
Educational Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
Entry on Secured Roll - V2-R&T 2190
Examples - Rule 28
Exemption, $50,000, Convention/Cultural Centers - R&T 155.20
Exemption, $50,000, Fairgrounds - R&T 155.20
Exemption, Non Profit Entities Operating State Parks – R&T 201.7, LTA 13/010
Exclusion from Supplemental Assessments, Criteria - R&T 75.5
Exclusive Defined - R&T 107(a)(3) , Rule 21
Exclusive Use, Defined - R&T 107(a)(3) , Rule 21
Extended or Renewed, Defined - Rule 21
Extension of Lease as Change of Ownership - R&T 61
Fairground, $50,000 or less Value, Low-Value Exemption - R&T 155.20
Fee Owner Report to Assessor of Lease Changes, 60 Days - R&T 480.5
Fixtures - R&T 107, 201.5
Full Cash Value - R&T 107.1
General - R&T 107-107.6, Rules 21-28
Government Entity Report of Lease Changes within 60 days - R&T 480.5
Government Entity Reporting of PI Usage, Requirements/Options - R&T 480.6
Granting of Options to Renew or Extend, not a CIO - R&T 61
Hall, $50,000 Low-Value Ordinance - R&T 155.20
Historic Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
Housing, Military - R&T 107.4
Indian Reservation, Palm Springs - R&T 201.4
Independent Defined - R&T 107(a)(1)
Landing Fees - United Airlines, Inc. v. San Diego Co
Lease Changes, Report to Assessor Within 60 days - R&T 480.5
Lease Extension as Change of Ownership - R&T 61
Lease-Leaseback Agreements, no PI if Lessee required to sublease to Govt. - R&T 107.8
Leaseback to Govt. entity, not PI if Required of lessee - R&T 107.8
Lessee's Interest, 1 Year or Less, PERS Property - V2-Gov 7510
Lien - V2-R&T 2190.2
Live Theater, $50,000 Low-Value Ordinance - R&T 155.20
Possessory Interest (Cont)

Low-Income Housing, public housing – ALO 660.0155
Military Housing, Private Contractors Projects - R&T 107.4
Military Privatization Housing – ALO 660.0173
Museum, $50,000 Exemption - R&T 155.20
Musical Productions, $50,000 Low-Value Ordinance - R&T 155.20
Notice of PI Changes to Assessor within 60 days - R&T 480.5
Notice of Taxability to Private Party - R&T 107.6
Palm Springs, Owned by, on Indian Reservation - R&T 201.4
PERS Property Generally - V2-Gov 7510
PERS Property, Lessee's Interest, 1 Year or Less - V2-Gov 7510
PERS Property, Proration of Tax - V2-Gov 7510
PERS Property, Term of Possession - V2-Gov 7510 (pg 4103)
Personal Property - R&T 107, 201.5
Pollution Control Financing Authority - R&T 201.5
Possession, Defined - Rule 21
Possessor, Defined - Rule 21
Pre-De Luz Valuation - Rule 25
Preliminary Change In Ownership Report, Govt Entity Reporting Requirements & Options –R&T 480.6
Public Employee Retirement System Property- V2-Gov 7510, LTA 83/003
Real Estate, by Veterans Welfare Board, in - R&T 213.5
Real Property, as, Tax Postponement - V2-Gov 16181.5
Real Property Usage Reports, by Govt Entity - R&T 480.6
Redevelopment Project, assessment of - V2-H&S 33673, 33673.1
Renewal, no CIO if during est. term of possession - R&T 61,62
Renewed or Extended, Defined - Rule 21
Report of Usage, Filing by Govt entities with Assessor - R&T 480.6
Report of Lease Changes to Assessor within 60 days - R&T 480.5
Sales Price not Presumed as Value - Rule 2
Satellite Wagering Facility, 2% Commission - V2-B&P 19605.7-.71
Secured Roll not a Lien on Exempt Property, on - V2-R&T 2190
State Public Retirement Property, Tax Proration - Gov 7510
Sublease, no CIO if during est. term of possession - R&T 61,62
Sublease to Govt Entity, not PI if Required of lessee - R&T 107.8
Tax not a Lien on Tax Exempt Prop - V2-R&T 2190
Tax Rate - CAC XIII-12
Taxable Possessory Interest, Defined - Rule 21
Taxable Possessory Interests, Personal Property - R&T 107, 201.5
Technological Exhibits, $50,000 Low-Value Ordinance - R&T 155.20
Temporary/Transitory, $50,000 Exemption - R&T 155.20
Term of Possession,
  General - R&T 107, 107.1, 107.4, Rule 23
  PERS Property - V2-Gov 7510
      Renewal/sublease not CIO during - R&T 61,62
      Temporary Use, $50,000 Low-Value Ordinance - R&T 155.20
      Transitory Use, $50,000 Low-Value Ordinance - R&T 155.20
      Theater, $50,000 Exemption - R&T 155.20
      Theater, $50,000 Low-Value Ordinance - R&T 155.20
      Trade Show, $50,000 Low-Value Ordinance - R&T 155.20
      Transit Development Board Property - R&T 201.1
      University land not exempt - Connolly v. Orange Co.
Usage Reports, Filing by Govt entities with Assessor - R&T 480.6
Valuation of Hydrocarbon Production - Rule 27
Valuations - R&T 107, Rule 24
Ventura Port District - R&T 201.6
Veterans Welfare Board - V2-R&T 2190.1
Wetlands Bank Site Public Entity, In Lieu Fees - [F&G 1775 et seq. of Sec 2]
Written Agreement re: Term - Rule 23
Zoological Society, Welfare Exemption - R&T 222.5

Post De Luz Valuation, Possessory Interest - Rule 25
Post Lien Date Information, 90-Day Rule, Appeal Hearings - R&T 402.5, B of A v. County of Fresno
Postmark, as Proof of Timely Filing - R&T 166
Postmark Date, Payment of Tax deemed to be received on - V2-R&T 2512
Postponement of,

Property Tax (See Tax Postponement)
Property Tax, by the Aged (See Property Tax Postponement)
Tax Deed Sale - V2-R&T 3706.1
Taxes, Disaster Relief - R&T 194-195.1

Postsecondary Education,

Buildings used for, Exempt - CAC XIII-3, -5
Exemption of Buildings used for - CAC XIII-3, -5

Potatoes, Seed

General - R&T 234
Exempt - R&T 234

Power of Sale, Erroneous Declaration of - V2-R&T 4992
Power to Sell - V2-R&T 3691
Power Tools, Hand-held, Hand Tool Exemption - R&T 241

Powers, and Duties, of,

Members of State Board of Equalization - CAC XIII-17
State Board of Equalization - V2-Gov 15606, 15606.1

Pre De Luz Valuation, Possessory Interest - Rule 26
Pre-Payment, of Property Tax, Lot Line Adjustments - V2-R&T 2823, V2-Gov 66412
Precedent Conditions, Seizure & Sale, Unsecured Property - V2-R&T 2953-53.1
Prehearing Conference, Assessment Appeal - Rule 305.2

Preliminary Change in Ownership Report (PCOR),

Confidential - R&T 481
Fee In-Lieu of - R&T 480.3
Form, Board Prescribed - R&T 480.3, 480.4 480.3
Forms Free - R&T 480.3
Form Language, Clarify Reference to Government Code – R&T 408, Gov 15641
Govt. Entity Reporting of PI Usage - R&T 480.6
Penalty – ALO 220.0662
PI Usage, Govt Entity Reporting - R&T 480.6
Recorder to Provide Original - R&T 480(f)
Statute of Limitations & Filing - R&T 75.11, 532

Prematurity, Deferred or Startup Costs, Cable TV Intangible Rights - R&T 107.7(d)

Preparation, of Assessment Roll - R&T 75.3, 601

Prescribed Forms (See Specific Form Name, or Notice)

Assessment Appeal - R&T 80, 81, 1603, 1605, 1622.6, Rule 305, 306, 308
Delivered to BOE by 15 October, to be - Rule 171
Exemption & Checklist to Assessor by 1 November - Rule 101
Map, Blanks & Books, by BOE - V2-Gov 15617
Racehorse, Draft Copies to BOE by 15 October - Rule 1045

Preservation, Natural Areas, Welfare Exemption - R&T 214.02
Preserve, Agricultural (See LCA; Agricultural Preserve)

Presumption (of),

Assessor Performed Duties Properly and Assessed Fairly - Rule 321(a), [Evidence Code 664]
Applicant's Value after 2 Years, Exceptions - Rule 309(c)
Base Year Value - Rule 305.5
Base Year Value, Appeals - R&T 80-81, Rule 305.5
Correctness of Tax or Assessment - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Correctness, Cable TV Assessment - R&T 107.7
Lien Payment - CAC XIII-30
Payment, at Destruction of Unsecured Roll - V2-R&T 2928.1
Rebuttable – (See Rebuttable Presumption)

Sales Price as Value,

5% Deviation Significant - Rule 2
Burden of Proof - Rule 2, LTA 99/012
Exclusions - Rule 2
General (See Rebuttable Presumption) - R&T 110.1(e), Rule 2, LTA 99/012
Party Seeking to Overcome - Rule 2
Improvements Bonds – R&T 110, LTA 99/012
Tax having been Paid, 30 Year - V2-Gov 43064
Value, if Appeal not Heard in 2 Years, Exceptions - Rule 309(c)

Previous Calendar Year, Defined - R&T 5707

Price, Minimum,

Tax Deed Sale - V2-R&T 3698.5, 3706
Sale of Welfare Exempt Tax-Defaulted Property - R&T 3698.5
Prima Facie Evidence, RR Car Tax Certificates - V1-RR Car 11474

146
Programs,
  Computer - R&T 110, 401, 995-995.2, Rule 152, LTA 99/039
  New, Reimbursement for Local Govt - CAC III B-6

Proof,
  Burden of, before Appeals Board - Rule 321
  Facts alleged, Quiet Title Action - V2-R&T 3962
  Mailing, Taxpayer's Affidavit asserting Timely Filing as - R&T 166

Proof of Completion, Electronic Payment Option - V2-R&T 2512

Property,
  30 Years, in use for, by Charitable Organization R&T 214.3
  Acquired after Lien Date,
    Agricultural Fair Exhibit - R&T 271
    Cemetery Exemption - R&T 271
    Welfare Exemption - R&T 271
  Addition to Roll of Claimants Other than Assessee - R&T 610
  Annexations - R&T 75.15
  Assessable, Adjustment of - CAC XIII-3.5
  Assessable, Value Adjustment by Legislature - CAC XIII-3.5
  Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1
  Assessment when in Litigation - R&T 983
  Assessment where Situated - CAC XIII-14
  Assessment, Decedent's Estate - R&T 982, 982.1
  Authority to Lease or Hire, for BOE - V2-Gov 15621
  Border Zone, Hazardous Waste - V2-H&S 25229
  Bulk Sales, Notices, Business Property Statement - V2-CC 6105

Characteristics (See Fees),
  Access to - R&T 408.3
  Fees for - R&T 408.3, 409
  No Liability for Accuracy - R&T 408.3
  Public Record and Open to Inspection in all Counties, as - R&T 408.3

Church/Religious, Acquired after Lien Date - R&T 271

Classification,
  Ad Valorem Tax - V2-R&T 2229
  General - R&T 103-107 Rules 121-124
  Legislative Analyst's Report on - V2-R&T 2229

Comparable Replacement, Defined, Base Year Transfer - R&T 69.3(b)

County Owned, Exempt - R&T 202

Deeded to Veterans' Welfare Board, Cancellation of Tax - V2-R&T 4986.4

Defined - R&T 75.5, 103, 104, 105, 110, 231, Rule 121, 124, Rule 463.5(c)(1)

Default, in, List of - V2-R&T 3371-2

Distributed to State, No Known Heirs - V2-R&T 4986.5

Distributed to State, Taxes Due if Claimed - V2-R&T 4986.5

Electrical Corporation, of - CAC XIII-19

Enforceably Restricted, Section 8, Valuation of - R&T 52

Enrollment of, Pending An Exemption Claim - R&T 272

Environmentally Contaminated - R&T 74.8

Erroneously Deeded to State - V2-R&T 4992

Exemption from Assessment (See Exemption)

Federal, Exemption from Property Tax - Supremacy Clause US Constitution, McCulloch v. Maryland (1819),

LTAs 76/012, 77/110, 78/003, (See Federal Enclave)

Federal Land used to Protect Migratory Birds - R&T 254.2

Historical (See Historical Property)

Historical, Assessment of - R&T 439-.4

In more than one County - R&T 865

In Transit, Exempt - Rule 203

In Transit, Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205,

Ineligible, Disabled Veterans Exemption - R&T 279.5

Interests, Change in Ownership - R&T 61

Land Designated as Hazardous Waste Property - V2-H&S 25229

Leased (See Leases; Land, Leased),

Leased by,
  Bank/Financial Corporation, Reporting Requirement - R&T 235
  Foreign Diplomatic Entity - V2-STATS 1980, Ch 937
  Low-Income Families, Exemption of - R&T 214. 236, 237, LTA 99/058, 99/076
  Public Schools, Tax Reductions - R&T 202.2


148
Property, Leased by (Cont)

University of California, the, Reduced Tax - R&T 202.2
Leased or Rented for Religious Worship - R&T 206.2
Leased or Rented to Low-Income Families, Exemption of - R&T 214, 236, 236, LTA 99/058, 99/076
Leased Personal Property, Single Assessment of - R&T 623
Leased Personal Property, Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Leased to Government Entity, Welfare Exemption - R&T 214.6
Leased to Government, Exemption of - R&T 202
Leased to Libraries, Tax Reduction - R&T 202.2
Legal Custody, in - R&T 983
Litigation, in, Assessment of - R&T 983
Low-Income Families, Leased/Rented To, Exemption - R&T 214, 236, 237, LTA 99/058, 99/076
Low Valued, $5,000 Exemption - R&T 155.20
$50,000 Possessory Interest at Convention/Cultural Centers - R&T 155.20
Exempted by Board of Board of Supervisors - CAC XIII-7, 155.20
Exemption Authorized by Legislature - CAC XIII-7
Low-Valued/Low Base Year, Exemption of - CAC XIII-7, R&T 155.20
Maximum Ad Valorem Tax - CAC III A-1
Movable, Definition/Situs Etc - Rule 205
Not on Roll, Redemption of - V2-R&T 4104
Not Sufficiently Secured, Tax Rate - V2-Gov 29107
Not under III A, Periodic Review - R&T 1716
Original, Defined, Base Year Transfer - R&T 69.3
Other Claimants of Ownership, Addition to Roll, Documentation for - R&T 610
Owned by,
Chartered City - R&T 201.3
Local Government, Assessment of - CAC XIII-11, R&T 987
Local Government, Exemption of - CAC X111-3
Transit Development Boards - R&T 201.1
Veteran's Surviving Unmarried Spouse - R&T 205.5
Veteran, Defined - R&T 205.5
Owner's Name, Mistake Does not Invalidate Assessment - R&T 613
Owner's Representative, Assessment of - R&T 613
Owners Unknown or Absent - R&T 460
Partition of, Quiet Title Action - V2-R&T 3965
Personal (See Personal Property),
Assessment Notice, County of 4,000,000 - R&T 621
Assessment as Single Parcel - R&T 623
Audits, Mandatory, $400,000 threshold - R&T 469, 470
Cal State University, Exempt - R&T 202.5
Civil Air Patrol, Exemption now indefinite - R&T 213.6
Classification - R&T 106, Rule 121-124
College Student Bookstores - R&T 203.1
Concealed/Removed to Evade Tax - R&T 502-504
Consolidation as Single Parcel - R&T 623
Defined/Described - R&T 106, Rule 121-124
Examples of - R&T 106, Rule 121-124
Exemption from Tax - R&T 155.20, 224
Failure to Report Accurate Cost - R&T 531.3
Fixtures, Defined & Examples of - Rule 122.5
Fixtures, Report of - R&T 75.15
Hand Tool Exemption - R&T 241
Held for Subsequent Planting, Tree & Vine - R&T 223
Held on Lien Date for Future Planting - R&T 223
Leased by Bank/Financial Corp. - R&T 235
Leased, Assessment as Single Parcel, - R&T 623
Leased, Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Lien on Real Property, as a - V2-R&T 2189
Liens, PP Secured to Transferred RP - V2 R&T 2189
Liens, Responsible Party - V2 R&T 2189
Liens, Responsible Party at Sale of RP - V2 R&T 2189
Low Value, with, May be Exempted - R&T 155.20
Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
Mandatory Audits, $400,000 threshold - R&T 469, 470
Notice of Assessment Amount - R&T 619, 621
Notice of Value/Ratio used - R&T 619.2
Notice of Value/Ration on Sec Roll - R&T 619.2
Possessory Interests - R&T 107, 201.5
Placement on Secured Roll - R&T 109
Production of Oil & Gas, used in - V2-R&T 2189.5
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Secured Roll, on,
  1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01
  All Tax Due 1 November - V2-R&T 2605
  General - V2-R&T 2189, 2189.3, 2821
  Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Unsecured Lien if RP Sold - V2-R&T 2189
Single Assessment of Leased Personal Property - R&T 623
Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Tangible - R&T 106, 110, 401, 401.5, 601, Rule 123-4
Tax as Lien on Real Property - V2-R&T 2189
Tax as Lien, Secured PP at Sale of Real Property - V2-R&T 2189
Tax Lien - V2-R&T 2189, 2189.3
Taxable Possessory Interests - R&T 107, 201.5
Trade Level Recognition - Rule 10
Trailer & Semi-trailer Exempt - R&T 225
Unsecured methods to collect Sec State-Assessed PP/Fixture, use of - R&T 760, 867
Versus Real Property - R&T 103-107, Rules 121-124
Veterans’ Organization Exemption - R&T 215
Portion of, Tax Deed Sale - V2-R&T 3691
Possessory Interest Change in Ownership - R&T 61
Public Utility, Assessment of - CAC XIII-19
Railway, Assessment - CAC XIII-19
Real – (See Real Property)
Reappraisal of - R&T 65.1
Recordation of Interest In, Welfare Exemption - R&T 261
Replacement,
  Base Year Value - R&T 68
  Disaster Relief - R&T 69
  Eminent Domain - CAC XIII-A, R&T 68, Rule 462.5
Restricted, Base Year Value - R&T 52
Right to Possession & Enjoyment, CIO - R&T 61
Sale for Taxes, Abbreviations in Ad - R&T 156
Sale of, for Taxes or Special Assessments - V2-Gov 43005
Sale of, Quiet Title Action - V2-R&T 3965
Sales, Comparables within 90 Days of Lien Date - R&T 402.5
Section 8 - CAC XIII-8
Section 10 - CAC XIII-10
Section 11 - CAC XIII-11
Seized, Sale of, Jeopardy Determination - V1-HPR 5033
Seizure & Sale for Payment of Unsecured Tax - V2-R&T 2951-2963
Seizure & Sale, Delinquent Timber Tax - V1-Timber 38551-38554
Situs of - Rule 204
Sold for City Taxes, Redemption of - V2-Gov 43061
Sold to State, not to be Combined by Assessor - R&T 455
Special Use, Entrepreneurial Profit - R&T 401.6
Special Use, Valuation - R&T 401.6
Splits, Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412
State Owned, Exempt from Tax - CAC XIII-3
Statement – (See Property Statement & Annual Property Statement)
Statement of Intent, Enforceably Restricted Land - R&T 1630
Storm/Flood Damaged, Waiver of Penalty/Interest - V2-Gov 43005.7
Taken, Defined - Rule 462.5
Tax (See Property Tax, without comma)
Tax Admin Program - R&T 95.31, 95.35, 4703, 4703.2, V2-Gov 17613, [Penal 14205-06]
Tax Admin Program, extended to 2000-2001 - R&T 95.31
Tax Allocation (See Property Tax Allocation)
Tax Assistance (See Property Tax Assistance)
Tax Loss Reserve Fund - R&T 95.31, 4703, 4703.2, V2-Gov 17613, [Penal 14205-06]
Tax Deed Sale, Description by Assessor - V2-R&T 3691.3
Property (Cont)

Tax-Defaulted (See Tax-Defaulted Property)
Tax Exempt, Secured Roll PI, not a Lien on - V2-R&T 2190
Tax Postponement (See Tax Postponement)
Tax Postponement - CAC III A-8.5, V2-R&T 2505, 2514, 2615.5
Tax Rate, Definition of - Rule 460
Tax Rebates, Economic Revitalization Manufacturing Property - V2-R&T 5108, LTA 99/61
Tax Relief (See Property Tax Relief)
Tax Rules, website location – LTA 11/021
Taxable - CAC XIII-1, R&T 201
Taxable, Assessment of - R&T 405
Taxation of, Affected by State Boundary Change - CAC XIII-23
Taxpayers' Bill of Rights - V1-R&T 5900-5911
To be Sold, Unsecured Roll Seizure & Sale - V2-R&T 2958
Transfer of Assessment from Secured to Unsecured Roll - V2-R&T 2921.5
Transit Development Board - R&T 201.1
Unassessed, Judgments - R&T 1364
Under Construction, Welfare Exemption - R&T 532.2
Under Same Ownership, Subject to Lien on Any - V2-R&T 2191.4
Unitary, allocated Assessed Value - R&T 746
Unitary, Defined - R&T 723
University of CA Student Organizations, of - R&T 202.7
Unsecured, Defined - R&T 134
Unsecured, Tax Rate - CAC XIII-12
Unsold Portion, Seized for Unsecured Tax - V2-R&T 2962
Usage Report, by Owner of Exempt Property - R&T 480.5
Used by University of CA Student Government, Exempt - R&R 202.2
Used Exclusively for Nature Resources or Open-Space Land, Welfare Exempt - R&T 214.02
Used Exclusively for Religious/Hospital/Scientific/Charitable - R&T 213.7, 214.1, 222.5
Used for Charitable Purpose - CAC XIII-4, 5
Used for Scientific Purpose, Welfare Exemption - R&T 214
Used in Production of Oil & Gas - V2-R&T 2189.5
Used or Held for Burial, Defined - Rule 132
Valued $2000 or Less, may be Exempted - R&T 155.20
Valued at Fee Simple - R&T 60
Ventura Port District Owned/Controlled, Possessory Interests - R&T 201.6
Property Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1
Property Characteristics (See Fees),
Access to - R&T 408.3
Fees for - R&T 408.3, 409
Fees for, County of 715,000 - R&T 408.3(R 96)
Free Access, Counties under 715,000 - R&T 408.3(R 96)
No Liability for Accuracy - R&T 408.3
Property in Transit, Exempt - Rule 203
Property Return, Disabled Veterans, with Affidavit - R&T 277
Property Splits, Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412
Property Statement,
Affidavit by Taxpayer asserting Timely Filing - R&T 166
Aircraft, Penalty for Failure to File - R&T 5367
Aggregate Cost of PP as ($30,000 Repealed 97) $100,000 - R&T 441
Annual Report of Fixture Additions/Deletions - R&T 75.15
Annual, Report of Illegal Goods - R&T 129
Assessor to be Furnish Forms - Rule 171(d)
Burdens of Proof upon Appeal, Failure to File - R&T 167
Bulk Sales, Notices - V2-CC 6105
Cable Television - R&T 107.7
Conditional Sales Agreements to be reported by lessor - R&T 442(c)
Confidential - R&T 451
Contents - R&T 442, 443, 445, 452, 827
Contents Prescribed by BOE - R&T 452, Rule 171
Declared True under Penalty of Perjury - R&T 441(a), 441(k); LTA 03/024
Disclosure of Records, BOE Assessed Property - R&T 834
Disabled Veterans, with Affidavit - R&T 277
Duplicate Filing - R&T 443.1
Property Statement (Cont)

Duplicate to Taxpayer if Requested - R&T 443.1
Electronic Media - R&T 441(k); LTA 03/024
Estimates where Info not Provided - R&T 501
Exempt Personal Property – ALO 680.0025
Failure of BOE to Seek Does not Affect Assessment- R&T 829
Failure to File,
  Assessment - R&T 531, 862
  Burden of Proof upon Appeal - R&T 167
  Escapes - R&T 531, 862
False Statements, Penalties - R&T 461
Filing Deadline - R&T 441
Filing Deadline, BOE Assessed Property - Rule 901
Filing Requirements - R&T 441
Filing Thresholds, Acquisition Cost of $100,000 - R&T 441
Fractionally Owned Aircraft, Annual filing of – R&T 441, 452
Furnished by Assessor, to be - Rule 171(d)
Furnishing, Alteration, Etc - Rule 171
General - R&T 441, 441.5, 452, 469, Rule 171-172
Illegal Goods - R&T 129
Inaccurate Information, Escapes - R&T 531.4
Information Reporting - [R&T 8311]
Mineral Production Reports - Rule 171, 172
Penalty for Failure to File, Deposit of - R&T 464
Penalty, Failure to File or False – (See Penalty)
Provision of Information Required at BOE Request - R&T 828
Replica Property Statement, Signing of, Allow Signing of Replica Statement – R&T 441.5
Report of Illegal Goods - R&T 129
BOE Assessed Property, Submission Requirements - R&T 826
BOE, Assistance from State Agencies - R&T 832
Scope of Information - R&T 448
Separate Accounts, Life Insurance Co - R&T 441.1, 480.7, 487, [INS 10506]
Signing Requirements - Rule 172
Subpoenas & Examinations - R&T 454
Subpoenas Regarding - R&T 454
Taxpayer Attachments Per assessor's OK - R&T 441.5, Rule 171
Threshold of PP Cost ($100,000) Filing Requirement - R&T 441
Timber Tax,
  Contents - V1-Timber 38402
  Due Date - V1-Timber 38401
  Filing - V1-Timber 38402, 38403
  Interest, Failure to File - V1-Timber 38423
  Offsets, Failure to File - V1-Timber 38422
  Penalties, Failure to File - V1-Timber 38421, 38424
  Period of Returns - V1-Timber 38404
  Time Extensions - V1-Timber 38405
Property Taken, Defined - Rule 462.5
Property Tax (See Revenue: Tax),
  Administration Program,
    General - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613], [Penal 14205-06]
    Extended to 2001-2002 - R&T 95.31
    BOE to Assist in Evaluation - R&T 95.31
  Administrative Grant Program - R&T 95.35
  Allocation – (See Property Tax Allocation)
  Alternative Method for Cities - V2-Gov 43090-43101
  Annual Average, Timberland - V2-Gov 27423
  Assistance – (See Property Tax Assistance)
  Calendar, Property Taxes - Red Tab Section of V1, LTA 10/007, 10/070, 12/003, 13/003
  Cancellation by Board of Supervisors - V2-R&T 2610.5
  Deceptive Mass Mailer to Property Owners – BPC 17537.5
  Handling of Disputed Revenues by Auditor - V2-Gov 2601, 2603
  Levy Report, Auditor - V2-R&T 2237.2-2237.4
  Loss Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
  Postponement – (See Tax Postponement)
  Postponement – CAC III A-8.5, V2-R&T 2505, 2514, 2615.5
  Postponement, Suspends Indefinitely – R&T 20623
Property Tax (Cont)

Pre-Payment of, Lot Line Adjustments - V2-R&T 2823, V2-Gov 66412
Rebate, Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Rate, Defined - V2-R&T 2213, Rule 460
Rebates (See Property Tax Rebates & Rebates)
Refunds (See Refunds)
Refunds – R&T 5103
Refunds Less Than $5000, Paid to Latest Owner of Record - V2-R&T 5104
Relief (See Property Tax Relief)
Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Revenue Allocation (See Revenue Allocation)
Revenue Allocation, 1979-80 Fiscal Year - R&T 96
Revenue from Prior Year, Defined - V2-R&T 2266
Revenue, Defined - R&T 95, V2-R&T 2266.2
Roll – (See Roll, Secured & Roll, Unsecured)
Rules – (See Property Tax Rules)
Transfer of Racehorse Taxes by Auditor - R&T 5783
Secured – (See Secured Roll)
Unsecured – (See Roll, Unsecured; Taxes, Unsecured)
Verification of - R&T 164
Vote Requirement to Increase - CAC III A-3

Property Tax Administration Funding for Assessment Appeals Board - R&T 95.3
Property Tax Administration Grant Program, County - R&T 95.35
Property Tax Administration Program, BOE to Assist in Evaluation - R&T 95.31
Property Tax Allocation – R&T 95 to 100.11, 100.95

Property Tax Assistance,
Notice of, with Tax Bill - V2-R&T 2615.6
Senior Citizens - V2-R&T 2505, 2514, 2615.6
State Programs (See Aged Persons, Tax Postponement)

Property Tax Calendar - V1 Red Tab

Property Tax Losses Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Property Tax Payers' Bill of Rights - R&T 5900-5911
Property Tax Postponement (See Tax Postponement)

Property Tax Rate, Definition - Rule 460

Property Tax Rebate, Economic Revitalization Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Property Tax Rebate, Economic Revitalization, Redevelopment Agency - V2 R&T 5108, LTA 99/61

Property Tax Refunds (See Refunds)

Property Tax Relief (See Aged Persons; Tax Postponement)

11th Class County, Allocation of Funds - R&T 35
Applications - V2-Gov 16112
Appropriations - V2-Gov 16100, 16131
Assessed Value - V2-Gov 16101.5
Assessment Ratio - V2-Gov 16101.5
General - V2 2nd Green Tab
Mobilehomes - R&T 172, 172.1
Nonenterprise Special Districts - V2-Gov 16111.5
Open-Space Subventions (See LCA Subventions)
Payments - V2-Gov 16112
Public Assistance Recipients - V2-Gov 16160
Purpose - V2-Gov 16101
Reimbursements for New County Programs/Service - CAC III B-6
Special Supplemental Subventions - V2-Gov 16110-16113
Tax Rates - V2-Gov 16101.5

Property Tax Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]

Property Tax Revenue Allocation (See Revenue Allocation)

Property Tax Revenue From the Prior Year, Defined - V2-R&T 2266
Property Tax Roll (See Roll, Secured & Roll, Unsecured)

Property Tax Rules,
Binding on the Assessor - R&T 538
Declaratory Relief From - R&T 538
Effective Date – LTA 13/006
General - V1, Purple Tab
Revise Rules 101, 171, 252, 1045 – LTA 13/015

Property Tax Vote Requirement, for Increase - CAC III A-3

Property Taxpayers’ Bill of Rights - R&T 5900-5911

Property Transfers (See Change In Ownership)
Proposed Escape Assessment, Notice of - R&T 531.8
Proposition, Ballot, Additional Tax Rates - V2-R&T 2280.01
Proposition 3,
   Base Year Transfer/ Eminent Domain - R&T 68, Rule 462.5
Proposition 8,
   Annual Notice of, Required - R&T 619
   Annual Notice of to Include Factored Base Year Value - R&T 619
   Annual Review of Prop 13 Values not Required - R&T 51(e)
   Annual Review of Value Required - R&T 51(e)
   Appeal Filing Date Extension, Board of Sups Resolution - R&T 1603(d)
   Lien Date Value Lower than Factored Base - CAC III A, R&T 51(a)(2), V2-R&T 4831, LTAs 86/036, 95/054
   Roll Correction up to one Year After Roll Delivery - V2-R&T 4831
Proposition 13,
   Annual Inflation Factor – (See Annual Inflation Factor - R&T 51)
   Annual Review of Prop 13 Values not Required - R&T 51(e)
   General - CAC XIII A, R&T 50-75.8, Rule 460-3, Nordlinger v. Hahn
Proposition 58,
   Parent/Child Transfers - R&T 63.1, LTAs 00/005, 03/018
Proposition 60, Intra-County Base Year Transfers to Replacement Dwelling for Persons over 55 and disabled persons
   (See R&T 69.3, Disaster Relief BYT) – R&T 69.5
Proposition 90,
   Inter-County Base Year Value Transfer to Replacement Dwelling for Persons over 55 and disabled persons
   (See R&T 69.3, Disaster Relief BYT) - R&T 69.5(a)(2)
   Effective Date 9Nov88 (See R&T 69.3, Disaster Relief BYT) - R&T 69.5
Proposition 110,
   Base Year Transfer, for Severely Disabled - R&T 69.5
   New Construction Exclusion, for Disabled - R&T 74.3
   Rescission of Claim - R&T 69.5(i)
Proposition 127,
   Retrofit Imps Excluded from New Construction - CAC III A, R&T 74.5, LTA 99/060
   Seismic Safety Improvements Exclusion - R&T 74.5, LTA 99/060
Proposition 171,
   Inter-County Base Year Value Transfer, Disaster Relief (See Prop 90 for Intra-County BYT) - R&T 69.3
Proposition 193,
   Grandparent/Grandchild, CIO Exclusion - R&T 63.1, LTA 98/023, 06/025
Prospective Relief, Parent/Child Transfer, if Filing Period has Expired - R&T 63 (e)
   Proration,
      Escaped Assessments, of - R&T 531.2(b)
      Migratory Livestock Between Counties, of - R&T 990
      Supplemental Assessment Proration Factors - R&T 75.41
      Unsecured Roll Payment - V2-R&T 2927.7
Prosecution, Timber Tax Violation, Statute of Limitations - V1-Timber 38804
Protested Payment Due to Lack of Notice - R&T 620
Proximate, Non-contracted Land, Defined - V2-Gov 51282
Prudent Management, Defined - R&T 423.5
Public Agency, Defined - V2-Gov 51151, 51291
Public Assistance Recipients, Property Tax Relief - V2-Gov 16160
Public Auctions, Tax-Defaulted Property - V2-R&T 3693, 3706
Public Employee Retirement Systems - V2-Gov 7510, LTAs 83/003, 91/036, Atty. Gen Opinion 90-908
Public Entities,
   Liability for Tax/Penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
   Liens Acquired by - V2-Gov 53938-53939
Public Improvements,
   Agricultural Preserve, Open-Space Land - V2-Gov 51290-95
   Timberland - V2-Gov 51151-51155
Public Instruction, Superintendent of, Revenue needs, etc - R&T 100.1
Public Land, Defined - V2-R&T 5061
Public Land, Taxable – LTA 10/072, 11/054, 13/017
Public Libraries, Free & Open (See Libraries)
Public Moneys,
   Investment, Deposit by Legislature - CAC XI-11
   Investment/Deposit, by Legislature - CAC XIII-28
Public Parks, Leases Of - R&T 236.5
Public Property Assessments - See Section 11 Property
Public Records (See Assessor's Records; Confidentiality; Records),
Copy Fees - R&T 162, [Gov PRA 6256, 6257]
General - R&T 327, 408-.3, 601-602, Rule 135, [Gov PRA 6250 et seq.]
Information, Fee for Cost of Development - R&T 409
Insurance Company Separate Account Assessors' Public List - R&T 441.1(a)(4)
Market Data, Access by Assessee Upon Request - R&T 408.2
Property Characteristics - R&T 408.3
Property Transfer List, Two Year, Access to and Fee to Inspect - R&T 408.1
Provided at Direct Cost of Duplication, to be - [Gov PRA 6256, 6257]
Two-Year Transfer List, Access to and Fee to Inspect - R&T 408.1

Public Resources Code - V2
Public Retirement System, Fees for Governmental Services - V2-Gov 7510
Public School Exemption – (See School Exemption & Schools, Public)
Public Schools – (See Schools, Public & School Exemption)
Public Shooting Grounds, for Migratory Birds, on Fed Land - R&T 254.2
Public Taxable Property, General – (See Section 11 Property)
Public Utilities, Assessment by BOE - CAC XIII-19
Public Utility District, Shasta Dam Area - V2-STATS 1987, Ch. 1378
Public Utility Electrical Generation Facility, County Allocation – R&T 100.95
Public Utility Prop, Assessment- CAC XIII-19
Published Delinquent List, Defined - V2-R&T 3372

PUD (Planned Unit Development)
Change in Ownership, Common Area of PUD & Condos - V2-R&T 2188.5
Defined - [B&P 11003, 11003.1]
New Construction in Common Area of PUD & Condos - V2-R&T 2188.5

Purchase,
Defined - R&T 67, 5814
From State, Quiet Title Actions - V2-R&T 3727
Joint, Tax-Defaulted Property - V2-R&T 3792
Tax-Defaulted Property, Deed to State, Etc - V2-R&T 3791.3
Purchase Price,
5% as Significant Deviation - Rule 2
Adjusted to Cash Equivalent - Rule 4
Allocation Based on Relative Fair Market Value - Rule 2
Allocation, Multi-Parcel Sales - Rule 2
As Value,
5%, Deviation of sales price from indicated full cash value may overcome presumption of sales price as value
- Rule 2
COS Incomplete/Not Timely Filed - Rule 2
Legal Entity Exclusion - Rule 2
Possessory Interest Exclusion - Rule 2
Presumption as Value - R&T 110(b), Rule 2, LTA 99/012
Value Presumed as - R&T 110.1(e), Rule 2, LTA 99/012

Purchased, Defined - R&T 67, 5814
Purchaser, Title Vesting In, Property Sold for Unsecured Tax - V2-R&T 2960
Purposes, Charitable, Includes Rummage sale Storage Area, Museum Support- R&T 214.14(d)

Q
Qualifications,
Appeals Board Members, for, County of less than 200,000 - R&T 1624
Appeals Board Members, for, County of 200,000 - R&T 1624.05
State Board of Equalization Members, for - V2-Gov 15601-02
Qualified Acreage Reports, Open-Space Land - V2-Gov 16144, 16154
Qualified Disabled Owner, Defined - R&T 10753.6
Qualified Historical Property, Defined- V2-Gov 50280, V2-PRC 5031-5033
Qualified Voter of Local Agency - V2-R&T 2285
Qualifying City, Defined - R&T 97.3
Qualifying District, Defined - R&T 97.32
Quarries, 
Mines, and - Rule 469 
Open-Space Land Valuation - R&T 427 
Valuation of - Rule 469 

Quiet Title Action, 
Action by Purchaser - V2-R&T 3727, 3950 
Assessments, Special - V2-R&T 3966, 3967, 3969, 3972 
Complaint - V2-R&T 3950 
Decree, Final - V2-R&T 3967-3969 
Default of Defendant - V2-R&T 3962 
Defendants Known - V2-R&T 3951 
Defendants Unknown - V2-R&T 3952-3955, 3961 
Final Decree - V2-R&T 3967-3969 
Notice of Pendency of Action - V2-R&T 3956 
Partition of Property - V2-R&T 3965 
Proof of Facts Alleged - V2-R&T 3962 
Purchase from State - V2-R&T 3727 
Redemption of Tax-Defaulted Property - V2-R&T 4113 
Remedy Construed as Cumulative - V2-R&T 3970 
Sale of Property - V2-R&T 3965 
Special Assessments - V2-R&T 3966, 3967, 3969, 3972 
State, Purchase from - V2-R&T 3727 
Suits against Tax Lien, Cancellation of Tax - V2-R&T 4990.3 
Summons - V2-R&T 3957-3960 
Trials - V2-R&T 3963 

Quiet Title Suits, against Tax Lien, Cancellation of Tax - V2-R&T 4990.3 
Quorum, 
BOE Equalization Hearing, Defined/Required - V1-HPR 5072 
Vote Requirements of Appeals Board, and - Rule 311 

R 

Racehorse(s), 
Active - R&T 5717 
Assessor to Provide Tax Return Form by 15 Dec - Rule 1045 
Auditor's Responsibilities - Rule 1045 
Broodmares - R&T 5711-5714 
Classification - Rule 1047 
Copies of Returned Forms Provided by 15 December - Rule 1045 
Defined - R&T 5703 
Draft Tax Forms to BOE by October 15 - Rule 1045 
Foals, 
Defined - R&T 5716.5 
Exemption from Tax - R&T 5741 
Live - R&T 5719 
General - R&T 93, 469, 5701-5790, Rule 1045-1047, (Yellow Tab, Part 12, V1) 
Horses used for Breeding Purposes - Rule 1046 
List of Mailed Returns to Tax Collector by 25 Dec - Rule 1045 
Nonactive - R&T 5718 
Overpayment Refund - Rule 1045 
Owner Defined - R&T 5704 
Racehorse Defined - R&T 5703 
Refund of Overpayment - Rule 1045 
Report to Assessor, Filing Requirements - R&T 5782 
Returned Forms Provided by 15 December - Rule 1045 
Revenue Allocation by Auditor - Rule 1045 
Rules & Regulations Established by BOE - R&T 5781 
BOE to Write Rules & Regulations - R&T 5871 
Stallions - R&T 5710 
Stud Fees - R&T 5720, 5720.5 
Transfer of Taxes by Auditor - R&T 5783 
Tax Administration - Rule 1045
Racehorses (Cont)

- Tax Overpayment Refund - Rule 1045
- Tax Refund of Overpayment - Rule 1045
- Tax Transfers - R&T 5783
- Yearlings - R&T 5715, 5716

Radio Stations,
- Educational, Exempt - R&T 215.5
- Noncommercial Educational FM Broadcast Definition - R&T 225.5
- Nonprofit Corporation, Educational, Exempt - R&T 215.5

Radio Towers, Cellular, Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412

Radio Transmission Sites, Cellular, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412

Railroad Car, Defined - V1-RR Car 11203

Railroad Car Tax,

1 October Levy of, by BOE - V1-RR Car 11401
20 September Last Day to File Assessment Appeal - RR Car 11338
Administration by BOE - V1-RR Car 11651-11655
Appropriation of Deposits - V1-RR Car 11702
Assessment Alternate Deadline, BOE - V1-RR Car 11651.5
Assessment at Full Value - V1-RR Car 11251
Assessment Completion Deadline - V1-RR Car 11336
Assessment, Unsatisfactory Owner Report - V1-RR Car 11314
Cancellation of Illegal Assessments - V1-RR Car 11596
Cancellation of Penalties - V1-RR Car 11597
Car Count Averages - Rule 1003
Collection,
- Certificates as Prima Facie Evidence - V1-RR Car 11474
- Credit Nontransferability - V1-RR Car 11452
- Credit Receipt Reporting - V1-RR Car 11453
- Liens - V1-RR Car 11491-11496
- Notice of Delinquency - V1-RR Car 11451
- Suits to Enforce Payment - V1-RR Car 11471
- Writs of Attachment - V1-RR Car 11473
Confidentiality of Records - V1-RR Car 11655
Confidentiality, Paid Return Preparer - VI-RR Car 11656
Corrections,
- Affect on Special Districts - R&T 98.6
- Delinquency Penalty for Increase - V1-RR Car 11430
- Entry on Records - V1-RR Car 11428
- Payment Deadlines - V1-RR Car
- Tax Increase Hearings - V1-RR Car 11427
- Time Limit for - V1-RR Car 11426
Cost less Depreciation as Value - V1-RR Car 11203, 11206 11251-2, 11292-3
Definition of Private Railroad Car - V1-RR Car 11203
Delinquent Tax, Late Payment - V1-RR Car 11405, 11430
Deposit of Taxes - V1-RR Car 11701
Employer Withheld Earnings - V1-RR Car 11453
Escape Assessments - V1-RR Car 11315, 11317, 11318
Estimated Assessment - V1-RR Car 11312
Estimated Assessment Notice - V1-RR Car 11312
Excess Revenue, Return of - V1-RR Car 11514
Failure to Make Report - V1-RR Car 11311
Filing Extension, Disability - V1-RR Car 11553.5
General - 2nd Blue Tab - V1-RR Car 11201-11702
In Lieu of Other Taxes - V1-RR Car 11252
Inspection of Roll from August 1 to August 21 - V1-RR Car 11337
Installment Payment, Annual Statements - V1-RR Car 11253.5
Installment Payment Plan - V1-RR Car 11253
Interest if Paid after December 10 - V1-RR Car 11319
Interest on Overpayments - V1-RR Car 11555
Interest Relief on Board Employee Errors or Delays - V1-RR Car 11409
Jeopardy Assessment,
- Delinquency Payment - V1-RR Car 11354
- Delinquent Tax - V1-RR Car 11354
- Determination - V1-RR Car 11351
- Reassessment Petitions - V1-RR Car 11353
Judgment Interest - V1-RR Car 11576
Railroad Car Tax (Cont)

Last Day to Pay W/Out Penalty, 10 December - V1-RR Car 11405
Late Payments Delinquency Penalty - V1-RR Car 11405
Levied Property, Return of - V1-RR Car 11254
Lien Date - V1-RR Car 11492, V2-R&T 2192
Liens - V1-RR Car 11491-11496
Nonpayment - V1-RR Car 11406, 11407
Notice of Assessment - V1-RR Car 11404
Notice of Car Value Mailed by August 1 - V1-RR Car 11336
Notice of Jeopardy Assessment - V1-RR Car 11352
Notice of Jeopardy Reassessment - V1-RR Car 11336
Notice of Seizure and Sale - V1-RR Car 11512
Owners Furnishing of Data to BOE - V1-RR Car 11654
Owners Records - V1-RR Car 11652
Owners Report Filing - Rule 1001, V1-RR Car 11271-3, 11314,
Paid Preparer, Confidentiality - V1-RR Car 11656
Penalty for Failure to File Owner Reports - V1-RR Car 11316
Petition,
Assessment outside Registration Period - V1-RR Car 11339
Closed Hearings - V1-RR Car 11342
Contents - V1-RR Car 11340
Decisions by BOE - V1-RR Car 11341
Procedure & Timing - Rule 302
Private Railroad Car Defined - V1 RR Car 11203
Railroad Company Records - V1-RR Car 11653
Rate of Tax - V1-RR Car 11401, 11403
Reassessment Decisions - V1-RR Car 11341
Refunds,
Action for - V1-RR Car 11573, 11574
Claim Filing Time Limit - V1-RR Car 11553
Claim Form & Contents - V1-RR Car 11554
Disposition of Judgments - V1-RR Car 11575
Excess Payments - V1-RR Car 11551
Injunction Prohibition - V1-RR Car 11571
Interest on Overpayment - V1-RR Car 11555, 11576
Judgments for assignees - V1-RR Car 11557
Suits Without Claims - V1-RR Car 11572
Sale of Property - V1-RR Car 11513
BOE Adopts Values by August 1 - V1-RR Car 11336
Seizure & Sale,
Notice of - V1-RR Car 11512
Return of Excess Tax - V1-RR Car 11514
Sale of Property - V1-RR Car 11513
Seizure of Property - V1-RR Car 11511
Seizure of Property - V1-RR Car 11511
Tax Rates - V1-RR Car 11401, 11403
Valuation - V1-RR Car 11291-11294
Valuation at Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Warrants,
Collection of Fees - V1-RR Car 11503
Issuance of - V1-RR Car 11501
Payment of Fees - V1-RR Car 11502
Railroad Cars, Private – See Blue Tab Section in V1
Railroads, Railway Property Assessment - CAC XIII-19
Railway Companies, County Allocation – R&T 100.11
Railway Property, Assessment - CAC XIII-19
Rate of Tax – (See Tax Rate)
Rate Adjustment County, Defined - V1-Timber 38105
Rate Certification, Timber Tax - V1-Timber 38203
Rate Computation, Timber Tax - V1-Timber 38202
Rate of Interest (See Interest),
Late Payment, Jeopardy Determination - V1-Timber 38432
Refund of Taxes - V2-R&T 5150.5-5153
Timber Tax Deficiency Determination - V1-Timber 38412
Timber Tax Judgments - V1-Timber 38616
Timber Tax Overpayments - V1-Timber 38606-07
Rate of Interest (Cont)
Timber Tax Penalties - V1-Timber 38451-53
Rate of Tax (See Tax Rate for comprehensive listing),
Adjustment by Legislature - CAC XIII-12
Aircraft - R&T 5391
Insurance Company Changes - CAC XIII-28
Local Government, set by Legislature - CAC XIII-20
Minimum for Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
Possessory Interest - CAC XIII-12
Private Railroad Car Tax - V1-RRCar 11401, 11403
Property Tax Relief - V2-Gov 16101.5
Unsecured Roll - CAC XIII-12, V2-R&T 2237.5, 2905
Veterans' Exemption - Rule 464

Rate, Assessed Value to Market Value - CAC XIII-3.5, R&T 135, 205.1
Assessment - CAC XIII-3.5, R&T 135, 205.1
Assessment, Changes of, Veterans' Exemption - R&T 205.1
Assessment of State-Assessed Property, of - R&T 722
Local Government Property Assessment, Computation of - R&T 135, V2-R&T 987
Real Estate,
Appraisers, License/Certification - [B&P 11300-313.5]
Defined - R&T 104
Possessory Interest In, by Veterans Welfare Board - R&T 213.5
Real Estate Appraisers, License/Certification - [B&P 11300-313.5]
Real Estate Appraisers, Officer of, Qualification to Sit on Appeals Board - 1624
Real Property,
$2000 or Less Value, May be Exempted - R&T 155.20
Appraisers, License/Certification - [B&P 11300-313.5]
Change in Ownership - R&T 480
Defined - R&T 51, 103, 104, V2-Gov 16181.5
Escape Assessments - R&T 531.2
Fixtures
General - R&T 75.15
New Construction & Change in Ownership - R&T 75.15
Report of, Property Statement - R&T 75.15
Supplemental versus Nonsupplemental Assessment - R&T 75.15
Insurance Company Separate Accounts & Transfers - R&T 441.1, 480.7, 487
Interest A Lien Against Property Assessed - V2-R&T 2187
Interests, Change in Ownership - R&T 61
Lien, Secured PP Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Low Base Year Value Exemption - CAC XIII-7, R&T 155.20
Low-Value Exemption, Authorized by Leg. - CAC XIII-7, R&T 155.20
Low-Valued, Exemption of - R&T 155.20
Not Subject to III A, Periodic Review - R&T 1716
Penalty A Lien Against Property Assessed - V2-R&T 2187
Personal Property Liens, Responsible Party - V2 R&T 2189
Possessory Interest as , Tax Postponement - V2-Gov 16181.5
Possessory Interest Change in Ownership - R&T 61
Real Estate Appraisers, License/Certification - [B&P 11300-313.5]
Reappraisal - R&T 65.1
Sale for Taxes, Abbreviations in Ad - R&T 156
Sale of, PP on Sec Roll at Time of Sale - V2-R&T 2189
Secured Personal Property Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Statement of Intent, Owner of Enforceably Restricted Land - R&T 1630
Transfers, Penalties for Failure to File and Number of Days to File – R&T 480, 482
Usage Report, Exempt Property - R&T 480.5
Usage Report, PIs, Filing by Govt Entities - R&T 480.6
Valuation of - CAC III A-2
Value Changes - CAC III A-2
Versus Personal Property - R&T 103-107, Rules 121-124
Real Property Appraisers, License/Certification - [B&P 11300-313.5]
Real versus Personal Property - R&T 103-107, Rules 121-124,
Reappraisal,
Annual, of all Taxable Property not Required - R&T 51(e)
Real Property, of - R&T 65.1
Reasonable Size, Area of,
   Defined, Base Year Transfer, Revised - R&T 69.5(g)(3)&(4)
   Incidental Nonresidential Use - R&T 69.5(g)(3),(4)
   Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
Reasonably Anticipated Term of Possession, Possessory Interest - R&T 61, 62
Reasonably Manifested by Outward Appearance - Rule 122.5
Reassessment Decisions, Railroad Car Tax, by BOE - V1-RR Car 11341
Reassessment Petitions,
   Hearings, and – (See BOE, Reassessment Petition)
   BOE (See BOE)
State Assessee s - R&T 759
Rebate, of Tax,
   Economic Revitalization Manufacturing Equipment - V2-R&T 5108, LTA 99/61
   Manufacturing Property, Redevelopment Agency - V2 R&T 5108, LTA 99/61
Rebuttable Presumption,
   Agricultural Use, LCA Valuation - R&T 430
   Burden of Proof, Escape Assessments - R&T 167
   Burden of Proof, Failure to File COS, BPS or Permits - R&T 167
   Burden of Proof, Owner-Occupied SFR - R&T 167
   Cable TV - R&T 107.7
   Correctness, of, Cable TV - R&T 107.7
   General - R&T 80-81, 110(b), Rule 2, 305.5
   Legal Entities Exclusion - Rule 2
   Possessory Interest Exclusion - Rule 2
   Recording Date as Date of Change in Ownership - Rule 462.260
   Sale Price as Value - R&T 110(b), Rule 2, LTA 99/012
   Significant Deviation is 5% - Rule 2
   Void if COS Incomplete/Not Timely Filed - Rule 2
Receipts,
   Credit, Reporting of, Railroad Car Tax - V1-RR Car 11453
   Payment of Taxes, for - V2-R&T 2615
   Payment of Unsecured Roll Tax, for - V2-R&T 2910.5
   Redemption of Tax-Defaultsd Property - V2-R&T 4106
   Unsecured Roll Tax Payment - V2-R&T 2910.5
Receivable, Accounts,
   Annual Report Requirement - [Gov 16580 et seq.]
   Sale to Pvt. Debt Collectors - [Gov 16580 et seq.]
Receivable Property Tax Revenue - V2-R&T 2264
Receivership, Instruments Exempt from Doc. Transfer Tax - V1-DTTA 11923
Recision, of Tax Deed Sale - V2-R&T 3731, 3731.1
Record, Owner of, Property Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
Record and Document Fees (See Fees; Records),
   Collection - R&T 162
   Deposit in County General Fund - R&T 162
Record Judgment, Unsecured Taxes - V2-R&T 3103
Recordation,
   Certificate of Lien, 10 Year Effect - V2-R&T 2191.4
   Conservation Easement Conveyance - V2-Civ 815.5
   Date of, as Date of Change in Ownership - Rule 462.260
   Deed, of - V2-R&T 3708.1
   Documents, Copies to be sent to the Assessor - R&T 255.7, 480(f)
   Documents to be Recorded - V2-Gov 27279-80
   Interest in Property, Welfare Exemption - R&T 261
   Mining Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
   Notice of Lien, Tax Postponement - V2-R&T 2515
   Open-Space Land Easements - V2-Gov 51087
   Rebuttable Presumption as Date of Change in Ownership - Rule 462.260
   Subject to Payment of Documentary Transfer Tax - V1-DTTA 11933
   Timberland Zoned Land - V2-Gov 51117
Recorded Documents – (See Recording; Recordation; Recorder)
Recorded Documents, Copy to Assessor - R&T 255.7, 480(f)
Recorded Easements, Conservation, Historic, Trail, Scenic, Assessment of - R&T 402.1, V2-Civ 815.1
Recorder (See Recording; Recordation)
   $20 Additional Fee for Failure to File PCOR - R&T 480.3
   Actions Taxing Agencies May Require of - R&T 162.5
   COS, Recorder to Provide Original COS or True Copy to Assessor - R&T 480(f)
Recorder (Cont)

Copies of Recorded Documents to be sent to the Assessor - R&T 255.7, 480(f)
Defined - R&T V1-DTTA 11903
Delinquency Filing, Notification of Assessee within 30 Days - V2-R&T 2191.3
Digital Copies of Subdivision Maps - R&T 327.1
Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
Digitized Instruments In Lieu of Written - V2-Gov 27279.1
Documents to be Recorded - V2-Gov 27279-80
Documents to be sent to the Assessor, Copies of - R&T 255.7, 480(f)
Electronic Instruments In Lieu of Written - V2-Gov 27279.1
Endorse Book & Page on Recorded Documents, to - V2-Gov 27321
Instruments Affecting Title - V2-Gov 27279
Mining Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
Notification of Assessee within 30 Days of Delinquency Filing - V2-R&T 2191.3
Preliminary Change in Ownership Report, Original to Assessor - R&T 480(f)
Provide Original Preliminary Change in Ownership Statement to - R&T 480(f)
Real Property Instruments - V2-Gov 27279
Recording Prohibited Prior to Payment of Doc Transfer Tax - V1-DTTA 11933
Required to Provide Copy of Ownership Change Documents - R&T 255.7, 480(f)
San Bernardino & Orange County, Digitized Images - V2-Gov 27279.1
Written Instruments, Digitized Images in Lieu of - V2-Gov 27279.1
Certificate of Delinquency - V2-R&T 2191.3
Certificate of Lien, 10-Year Effect - V2-R&T 2191.4
Conservation Easement Conveyance - V2-Civ 815.5
Date of, as Date of Change in Ownership - Rule 462.260
Endorsements of Book & Page on Instruments - V2-Gov 27321
In Lieu of Filing - V2-Gov 27291
Mining Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
Notice of Lien, Tax Postponement - V2-R&T 2515
Open-Space Land Easements - V2-Gov 51087
Property Interest, Veterans' Exemption - R&T 261
Rebuttable Presumption as Date of Change in Ownership - Rule 462.260
Recorder to Provide Assessor with Copies - R&T 255.7, 480(f)
Reporting, Appeals Board, and - Rule 312
Tax Payment, Unsecured Roll, Entry by Tax Collector - V2-R&T 2913
Timberland Zoned Land - V2-Gov 51117

Records (See Access to Assessors' Records; Confidentiality; Public Records),
Annual Prop Statement, Confidential - R&T 451
Assessors', Access to (See Assessor's Records; Records; Confidentiality),
Confidentiality - R&T 408-408.3, 451, 646, 997
Confidentiality - Aug '89 BOE Assessment Practices Report
Content of Assessment Roll - R&T 601-602, Rule 252
Copies of Roll for Other Agencies - R&T 647, 649
Custodian's Criminal Liability - Gov 6200-6201 (not in PTLG)
Dept of Child Support Services - R&T 408
Dept of Social Services, by - R&T 408
Destruction of Records - R&T 465
Disclosure in Counties of 4,000,000 - R&T 408.2
Disclosure Requirements - R&T 408, 408.2
Fees, and - R&T 408-409
Fees for Development/Provision - R&T 409
General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-6254]
Information on Assessment Roll - R&T 601-602, Rule 252
Inspection of - R&T 441, 441(d), 26453(c), Rule 4(b), V2-Corp 1506, LTA 04/071
IRS - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30 Jul 85, BOE 1989 BOE Confidentiality Assessment
Practices Survey, pg 13
Lighting, Water & Irrigation District Written Requests for Info - R&T 648
Magnetic Tape, on - [Gov 6252(e)]
New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Other Assessors' Records - R&T 408(2)(b)
Public Inspection - R&T 408.2
Records Required to be Kept by Law - R&T 327, 601-602, Rule 135
Request for Information from Appeal Applicant - R&T 441(d), LTA 04/071, BOE v. Ceniceros, Daily
Journal DAR 3905
Roll Inspection – Rule 266
Tax Collector Access to - R&T 408 (d)
Records (Cont)

Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Assessors', Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Assessment of - R&T 997
Availability to Assessor - R&T 470, V2-Corp 1506
Failure to Furnish Information - R&T 501
Confidential, Disclosure by Assessor - V2-Gov 15619
Confidential, Property Statement - R&T 451
Confidentiality of, Information Supporting Enrolled Assessment - R&T 408(e)(2)
Copies of Roll for Other Jurisdictions - R&T 647, 649
Copy Fees - R&T 162, [Gov 6256, 6257] (See Fees)
Corporation, Inspection by Assessor - V2-Corp 1506
Custodian of, Criminal Liability - Gov 6200-6201, (not in PTLG)
Defined - R&T 997
Delinquent Tax, Collection of Cost to Prep - V2-R&T 2621, 2706
Deletion after 3 Years if Microfilmed - R&T 465
Deletion after 6 Years - R&T 465
Deletion of - R&T 465
Deletion of, Delinquent Roll - V2-R&T 4377-4378
Deletion/Validation by Tax Agencies - 1st Pink Tab, Back of V2
Digitized Instruments In Lieu of Written, County Recorder - V2-Gov 27279.1
Disclosure of - R&T 408, 408.2
Disclosure Requirements - R&T 408, 408.2
Document Fees, Collection of - R&T 162
Documents, and, Destruction of - R&T 465
Electronic Instruments In Lieu of Written, County Recorder - V2-Gov 27279.1
Examination of, BOE Assessed Property - V2-Gov 15618
Fees for Copies - R&T 162, (See Fees)
Fees for Copies of, State-Assessed Property - V1-HPR 5083
Fees, Collection by Auditor - R&T 162
Fees, Deposit in County General Fund - R&T 162
Franchise Tax Board, access to,
County May Request to Inspect with Affidavit - V1-PIT 19551
General - [PIT 19283-6]
HOX Claim, Confidential - Rule 135(e)(4)
Income Tax, Access to - [PIT 19283-6]
Index, Redemption of Tax-Defaulted Property - V2-R&T 4110
Index, Tax-Defaulted Property - V2-R&T 4110
Information Supporting Enrolled Assessment - R&T 408(e)(2)
Inspection by Taxing Agency Reps - R&T 646
Owner's, Timber Tax - Rule 1031, V1-Timber 38704
Owner of, Property Tax, Refund Less Than $5000, Paid to - V2-R&T 5104
PCOR, Confidential - R&T 481
Preliminary Change in Ownership Statements, Confidential - R&T 481
Private Railroad Car Owners - V1-RR Car 11652
Private Railroad Cars - V1-RR Car 11652, 11653
Property Statement, Destruction of - R&T 834
Property Tax Postponement, to be Kept by Controller - V2-Gov 16181
Public,
Access to & Fees for - R&T 408-409 [Gov 6256, 6257]
General - 135, 327, 408-3, 601-2, [Gov 6250 et seq.]
Inspection of - R&T 408.2
List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Provided at Direct Cost of Duplication - [Gov 6257]
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Railroad Car Tax, Confidentiality of - V1-RR Car 11655
Recorder to Provide Copies Which Transfer Ownership - R&T 255.7, 480(f)
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Required to be Kept by the Assessor - R&T 327, 601-602, Rule 135
Role Inspection – Rule 266

162
Records (Cont)

BOE,

Access Request by CA Forest Products Commission - [F&A 77624]
Assessed, Destruction after 6 Years - R&T 834
Destruction of - V2-STATS 1915 Ch 59
Fees for Certified Copies - V1-HPR 5083
Official Notice - V1-HPR 5079

Seizure & Sale of Property for Unsecured Tax - V2-R&T 2952
Social Security Number Confidential, Homeowners Exemption - Rule 135
State Income Tax, Inspection by Assessor - R&T 405 fn. (extent of Assessor's rights), Lyon's v. Estes, [B&C 26453c]
Subpoenas by State Board - V1-HPR 5086, V2-Gov 15613
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Timber Owners' - Rule 1031, V1-Timber 38703, 38704,
Timber Tax, Access by Assessor - V1-Timber 38706
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)

Recoupment Fees, Tax, Timber Preserve Fund- V2-Gov 51142
Recreation, County Service Areas, Formation of - V2-STATS 1978, Ch. 381
Recreational Use,
Defined - V2-Gov 51201
Free Public, LCA Land - V2-Gov 51238.5

Redeclaration of Tax Default, Erroneous - V2-R&T 4839.1
Redemption,
Abstract Lists - V2-R&T 4371-4379
Accounting for Moneys Collected - V2-R&T 4108, 4651.4
Amount to Redeem - V2-R&T 4156, 4157
Amount, Defined - V2-R&T 4216
Application to Redeem - V2-R&T 4105
Audit of Tax Collectors Records - V2-R&T 4108.5
Certificate, Notice of Cancellation to Controller - V2-4803
Certificates of - V2-R&T 4105.2-4106, 4107
City Taxes, Property Sold for - V2-Gov 43061
Computation Errors, Redemption of Tax-Defaulted Prop - V2-R&T 4114
Credit for Installments - V2-R&T 4336
Credit for Starting Installment Plan - V2-R&T 4337
Deeds to Public Agencies - V2-R&T 3803
Deficiencies - V2-R&T 4114-4116
Delinquent List, Filing - V2-R&T 4104.3
Erroneous Computations - V2-R&T 4114
Errors in Computations, Redemption of Tax-Defaulted Prop - V2-R&T 4114
Estimate of Redemption Amount - V2-R&T 4105.1
General - 5th Yellow Tab Section of V2
Index Records - V2-R&T 4110
Installment Payments,
Credit for Back Tax - V2-R&T 4336, 4337
Credit Toward Satisfying Liens - V2-R&T 4142
Default on - V2-R&T 4222
Effect of - V2-R&T 4218
Election to Pay - V2-R&T 4217
First Payment - V2-R&T 4217
Notation on Delinquent Roll - V2-R&T 4142
Redemption Certificates - V2-R&T 4225
Reinstatement of Account - V2-R&T 4222
Separate Parcels, on - V2-R&T 4158
Succeeding Payments - V2-R&T 4220, 4221
Liens, Satisfaction & Removal - V2-R&T 4131-4159
Notation on Delinquent Roll - V2-R&T 4109, 4109.5
Notice of Redemption on Delinquent Roll - V2-R&T 4109
Parcels, Amount to Redeem - V2-R&T 4156, 4157
Payment Applied to Wrong Property - V2-R&T 4920-4925
Payments,
Record of - V2-R&T 4106.1
Underpayments - V2-R&T 4114-4116
Wrong Property, on, Cancellation - V2-R&T 4920-4925
Penalties - V2-R&T 4103
Property not on Roll - V2-R&T 4104
Property Seized/Sold for Payment of Unsecured Tax - V2-R&T 2959
Redemption (Cont)

Property Sold for City Taxes - V2-Gov 43061
Quiet Title Actions - V2-R&T 4113
Receipts - V2-R&T 4106
Right to Redeem - V2-R&T 4101
Sale to Pvt. Party after Sale to State - V2-R&T 3691, 3707, 3728, 4112
Separate Valuations - V2-R&T 4151-4159
Tax Collector, certain accounting under oath every 12 months - V2 R&T 2616
Tax Distribution - V2-R&T 4656-4656.7
Tax-Defaulted Property,

1915 Bonds not Tax - V2-R&T 4186, 4218
General – (See Tax-Defaulted Property, Redemption)
Installment Payments (See Tax-Defaulted Prop)

Redemption Certificate Changes, Notice to Controller - V2-R&T 4803
Redemption Certificates - V2-R&T 4225
Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Redemption Penalty & Interest A Lien Against Real Property Assessed - V2-R&T 2187
Redetermination Notice, Mailing, Timber Tax - V1-Timber 38447
Redetermination Petitions, Timber Tax - V1-HPR 5040, 5041
Redevelopment Activity, Defined - V2-H&S 33678.
Redevelopment Agencies (See Community Redevelopment)
Redevelopment Agency, Rebate of Taxes - V2-R&T 5108, LTA 99/61
Redevelopment Community Project Maps, Etc, Filing Fees - V2-H&S 33328.4
Redevelopment District Boundary Changes, Filing Deadline - V2-H&S 33674
Redevelopment Plans, Dedicated to Certain Use, Exemption - R&T 214.13
Redevelopment Project,

30 Day Notice to Assessor of Leases in - V2-H&S 33673, 33673.1
Assessment of Possesory Interests in - V2-H&S 33673, 33673.1

Redistricting Requirements, Legislative - CAC XIII-17
Reduced Taxes, Property Leased by the University of California - R&T 202.2

Reductions,

Certification of, Disaster Relief for Jan ’93 Storms - R&T 196.61-.63
Base Year Value, in, Refunds Resulting from - V2-R&T 5069.8
Jeopardy Determination, of - V1-HPR 5033
Tax on Leased Land, of - R&T 202.2
Unsecured Roll - V2-R&T 2922.5

Value, in,

Appeals Board, by, Examination Requirement - R&T 1607
Appeals Board, by - R&T 1607
Declines under Prop 8 - CAC III A-2, R&T 51(a)(2) &e(c), V2-R&T 4831, LTA 86/36
Roll Correction, by, Approval by Board of Supervisors - V2 R&T 4835

Redwood, Young-Growth - Rule 1021
Redwood Region,

Defined - R&T 434.5
Timberland Valuation - R&T 434.5
Whitewood Subzone of, Timberland - R&T 434.5

Refuge Fund, National Wildlife, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Refuge Revenue Sharing Act of 1978 – (See In Lieu Payments)

Refunds,

3% Interest Rate - V2-R&T 5151
$5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
Actions by Public Agencies - V2-R&T 5161
Actions by Taxpayer - V2-R&T 5140-5149.5
Annexation Without Detachment Proceedings - V2-R&T 5096.1
Applied to Delinquent Tax - V2-R&T 2635.5
Assessment Appeal Non-valuation Stipulation - V2 R&T 5142
Assessment Appeals, Correction of Cross Reference – R&T 5096
Certification under Penalty of Perjury by Claimant - V2-R&T 5069.8
Calamities, Interest not required if within 120 Days of transfer to Auditor - V2-R&T 5151
Claim Contents - V2-R&T 5097.02
Claims for (See Claims for Refund)
Claims for, Necessity of - V2-R&T 5142
Claim for, Timber Yield Tax – (See Timber Tax Overpayment/Refund)
Claim Mailing - V2-R&T 2513
Claim within 60 Days of Board Action, Appeal of Escape - V2-R&T 5097(c)
Refunds (Cont)

Claims for, Timber Tax - V1-Timber 38605, V1-HPR 5022
Claims to BOE, Filing by Proper Parties - V1-HPR 5070
Conditions - V2-R&T 5097
Corrections & Cancellations, General - V2-R&T 4801-5170
Costs, Interest & Penalties - V2-R&T 5106
Disaster Relief, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Documentary Transfer Tax - V1-DTTA 11934
Due to Reduction in Base Year Value - V2-R&T 5096.8
Economic Revitalization Manufacturing Equip/Prop - V2 R&T 5103
Erroneous, Timber Tax, Interest Relief - V1-TYT 38624
Erroneous, Timber Tax, Trail in Sacramento County - V1-Timber 38622
Escape Assessments - V2-R&T 5097(c)
Exemptions Retroactive - V2-R&T 5096.5
Factual & Judgment, Base Year Errors - R&T 51.5, LTA 91/53
Format of Claims, BOE - V1-HPR 5070
General (7th Yellow Tab Section of V2)
Impounded Funds, Interest Payable - V2-R&T 5153
Impoundment of Disputed Amounts - V2-R&T 5097.03
Indispensable Parties - V2-R&T 5146
Interest - V2-R&T 5150.5-5153
Interest, 3% - V2-R&T 5150.5-5153
Interest, Costs, Penalties - V2-R&T 5106
Interest Computation Period - V2 R&T 5151
Levies Prior to 1939 - V2-R&T 4806
Limitations on - V2-R&T 5097.2
Mobilehome Vehicle License Fees - V1-VEH 10901, 10902
Overpayment of Timber Tax - R&T 434.6 (See Timber Tax Overpayment)
Payment of - V2-R&T 5101, 5146, 5148
Payment of, to Latest Owner of Record instead of Payee - V2-R&T 5104
Payment to other than Person who paid Tax - V2-R&T 5104
Penalties/Interest/Costs - V2-R&T 5106
Permissible - V2-R&T 5096
Persons Claiming, Due to Reduction in Base Year Value - V2-5069.8
Person Paying Tax, to, Public Negotiated Acquisitions - V2-R&T 5096.7
Precedence over Civil Actions - V2-R&T 5149
Property Tax, Credit on Future Liabilities - V2-R&T 5103
Public Agency Acquiring Property by Negotiation - V2-R&T 5096.7
Purchase Price, Tax Deed Sale - V2-R&T 3729, 3731
Racehorse Tax Overpayments - Rule 1045
Railroad Car Tax (See Railroad Car Tax, Refunds)
Rate of Interest - V2-R&T 5150-5153
Rate of Interest, 3% - R&T 5151
Redevelopment Agency, Revitalization Manufacturing Property - V2-R&T 5108, LTA 99/061
State, Settlement with - V2-R&T 5100
Supplemental Assessments - R&T 75.43
Supplemental Assessments, Exemption Claims, 85% - R&T 75.12
Tax, $5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
Tax Collected by County for City - V2-R&T 5099
Tax Collected for Revenue District by County - V2-R&T 5099
Tax Deed Sale Purchase Price, - V2-R&T 3729, 3731
Tax Rebate by Redevelopment Agency - V2-R&T 5108, LTA 99/061
Taxpayers' Advocate to make Recommendations to BOE Regarding - R&T 5905
Timber Yield Tax – (See Timber Tax Overpayment/Refund)
Timberland Tax Overpayments - R&T 434.6
Unclaimed Amounts - V2-R&T 5102
Vehicle License Fees - V1-VEH 10901, 10902
Refusal to Give Information, Penalty for - R&T 462, 468
Registered Domestic Partners, CIO Exclusion – R&T 62(p)
Registered Mail, Notice by - R&T 36
Registration,
Boats & Vessels – (See Vessels, Registration)
Manufactured Home, Cancellation - V2-H&S 18551
Mobilehome,
Cancellation - V2-H&S 18551
HCD Report to Assessor - R&T 5841

165
Registration (Cont)

Information Provided by HCD - R&T 5841
Timber Tax Owner with BOE - V1-Timber 38351
Vehicle, Year of Less/More than 12 months - V1-VEH 10755
Vessel, DMV Report to Assessor - V2-VEH 9869
Year, Defined - V1-VEH 10705
Regular Assessment Period, Defined - R&T 1605(f)
Regularly Open to the Public, Defined - R&T 217, 217.1
Regulations,
Declaratory Relief from - R&T 538, V2-R&T 5152
Racehorse Taxation, set by BOE - R&T 5781
BOE - V2-Gov 15606.5
Timber Grading, BOE - R&T 434
Rehab - Rehabilitation
Rehabilitation,
Defined - V2-R&T 3695.5, 3772.5
Seismic Improvements - R&T 74.5, LTA 99/060
Rehearing, Timber Tax - V1-HPR 5082
Reimbursement,
Annual Statute Review by Dept of Finance - V2-R&T 2246
Exemptions, Claim Filing by Auditor - V2-R&T 2229
Homeowners' Exemption - CAC XIII-25
Local Govt for,
Higher Level of Service - CAC III B-6
New Programs - CAC III B-6
Lost Revenue, of - CAC XIII-25
One-Year State Reimbursement, Lost Homeowners’ Exemption Reimbursement from Disasters R&T 195.128 to 195.139
Mandated Costs, Dept of Finance Estimate - V2-R&T 2242, 2243
Mandated Costs, Determination by Leg. Counsel - V2-R&T 2241, 2244
Sale/Use Tax Revenue Loss, for - V2-R&T 2230
Sales & use Tax Exemptions - V2-R&T 2230
School State Mandated Costs – (See also Schools Cost Reimbursement)
School State Mandated Costs, Use for Any Public Purpose - V2-R&T 2232
State for Exemption Revenue Loss, by - V2-R&T 2229
State Mandated Costs – (See Local Government)
State Mandated Costs, Crime Penalties - V2-R&T 2246.2
State Mandated Costs, of/for - V2-R&T 2229, 2233, 2235, 2237.3
State-Mandated School Costs - V2-R&T 2240
Reinstatement,
Account, of, Redemption of Tax-Defaulted Prop - V2-R&T 4222
Mobilehome Vehicle License Fees - V1-VEH 10760
Relative Fair Market Value, Allocation of Sales Price Based on - Rule 2
Relief,
Declaratory, Action by Assessor - R&T 538, V2-R&T 5152
Disaster – (See Disaster Relief)
Disaster, Mobilehome - R&T 172, 172.1
Relief Act, Soldiers & Sailors – [(not in PTLG) (See Soldier/Sailor)]
Relief Determinations,
Jeopardy Determination - V1-HPR 5033
Timber Tax Jeopardy Determinations - V1-HPR 5033
Relief of Penalties, Pending Appeals - V2-R&T 4833.1, 4985.3
Religion, Exemption of Buildings & etc. used for Religious Purpose - CAC XIII 3-5
Religious Exemption,
Dec 10 is Last Day to Terminate - No Legal Basis
Affidavit - R&T 257
Annual Notice from Assessor - R&T 257.1
Defined - R&T 207
General - CAC XIII 3-5, R&T 207 (See Exemption; Church Exemption)
Property Acquired after Lien Date - R&T 271
Religious Worship, Property Leased or Rented for - R&T 206.2
Remedy, Construed as Cumulative, Quiet Title Action - V2-R&T 3970
Remittance,
Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Delinquent Tax, of, by Mail - V2-R&T 2512.5
Electronic Payment Option - V2-R&T 2512
Remittance (Cont)

General – (See Payment)
Mail, by - V2-R&T 2512-2513

Removal,
Associated with New Construction - Rule 463.5(c)(2)
Appeals Board Member, of - R&T 1625
Destruction, or, of Tax-Defaulted Property - V2-R&T 3441
Fixtures, of, on or after March 1, 1985 - Rule 463.5(c)(2)
Fixtures, of, Valuation - R&T 75.16
Improvements, of, as Supplemental New Construction - R&T 75.10(b), Rule 463.5(c)(2)
Lien, of - V2-R&T 2191.6, 2194, 2196, 2801, 2811, 2812, 4131
Lien, of, Separate Assessment to Provide for, State Policy - V2-R&T 2801
Lien, of, Tax-Defaulted Property - V2-R&T 4131
Prior to and after July 31, 1985 - Rule 463.5(c)(2)
Supplemental Assessment - R&T 75.10(b), Rule 463.5(c)(2)
Supplemental New Construction, as - R&T 75.10(b), Rule 463.5(c)(2)

Renewal,
Historical Property Contract - V2-Gov 50282
Lease of no CIO if during est. term of possession - R&T 61, 62
Renewed, Defined, for Possessory Interest Purposes, - Rule 21
Rent,
Annual, Cable TV - R&T 107.7
Capitalized, to be, that anticipated by Buyer, not Current Owner's - R&T 110 Footnote (Pacific Mutual Life v. Orange County 187 Cal App 3d 1141)
Economic - Rule 8(d), Clayton v. LA County
Economic, Cable TV - R&T 107.7
Market – (See Economic Rent and Market Rent)
Rentals, or Leased Property, for Religious Worship - R&T 206.2
Rental Housing, Low Income, not Subject to R&T 2229 Restrictions - V2-R&T 2229, V2-STATS 1987, 1988
Rented Property, for Religious Worship - R&T 206.2
Renters' Credit, to be Comparable to Homeowners' Exemption - CAC XIII-3(k)
Rents and Rentals,
Joint Tenancy Interest, Change in Ownership - R&T 61, 65
Property used for Religious Worship - R&T 206.2
Renters Benefit Increase - CAC XIII-3(k)
Tenancy-In-Common Change in Ownership - R&T 61, Rule 462.020
Reorganizations,
Exempt from Documentary Transfer Tax - V1-DTTA 11923
Governmental, Tax Rates - V2-R&T 2295-2299
Repair, Aircraft in State Solely for - R&T 220
Replaced Property, Defined - Rule 462.5
Replacements,
Appeals Board Member, of - R&T 1623.1
Fixtures, of, Supplemental or Non-supplemental - R&T 75.15
Replacement Cost Approach - R&T 110, 401, 401.16, Rule 6, LTA 04/019
Replacement Dwelling,
After Expiration of Filing Period, Age 55 and Over – R&T 69.5(f)(2)
Base Year Transfer - R&T 69.5
General - R&T 68, 69.5, Rule 462.5
Original Dwelling as a Replacement, after Oct 20, 1991 - R&T 69.5
Owners over 55 - R&T 69.5
Replacement Property,
Base Year Value - R&T 68
Base Year Transfer, Contaminated Property - R&T 69.4, LTA 00/012
Comparable, Defined, Base Year Transfer - R&T 69.3(b)
Defined - Rule 462.5
Defined, Base Year Transfer - R&T 69.3
Disaster Relief - R&T 69
Eminent Domain - CAC XIII-A, R&T 68, Rule 462.5
Exclusion from Change in Ownership - R&T 68
Full Cash Value of, Base Year Transfer, Defined - R&T 69.3
General - R&T 68, 69.5, Rule 462.5
Govt Acquired Property, for - R&T 68, Rule 462.5
Grapevines Destroyed by Pierce's Disease - R&T 53
Original Dwelling as a Replacement, after Oct 20, 1991 - R&T 69.5
Owners over 55 - R&T 69.5
Replacement Vines, Grapevines Destroyed by Pierce's Disease - R&T 53
Replicated Payment of Taxes - V2-R&T 2780-2783

Report,

Additions/Deletions of Fixtures, on Property Statement - R&T 75.15
Airport Using County Airports, to Dept of Aeronautics - V2-R&T 5366
Annual Review of Mandated Cost Statutes, Dept of Finance - V2-R&T 2246
Annual,

Accounts Receivable - [Gov 16580 et seq.]
Assessment Bond Principal Balance, to Assessor - R&T 163
Budgets, Workloads, and Assessment Appeals Activity – LTA 10/009, 11/011, 12/013, 13/023
Taxpayers' Advocate to BOE, by - R&T 5910
Governor, to, by BOE - V2-Gov 15616
Assessment Bond Balances, to Assessor - R&T 163
Assessment Statistics to BOE, Assessor, by 2nd Monday in July - R&T 407
Assessor, to, Tax Deed Sales - V2-R&T 3716
Classification by Legislative Analyst, on - V2-R&T 2229
DMV Vessel Registration, to Assessor - V2-VEH 9869
Environmental Impact, Timberland Exemption - V2-Gov 51119
Exempt Property, Lease or other use of - R&T 480.5
Extension of Filing Time for Reports to BOE - V2-Gov 15620
Hearing Officer, Clerk of Board of Sups to Transmit - R&T 1640, 1640.1
Lease or other use of Exempt Property - R&T 480.5
Life Insurance Company Property in Separate Accounts - R&T 441.1, [INS 10506]
New Mobilehome Owners by Last Day of Each month, HCD - V1-R&T 5841
Other Agencies, to, Tax Deed Sales - V2-R&T 3720
Owner, by, of Exempt Property of Lease or other use - R&T 480.5
Planning Commission/Department, Open-Space Easements - V2-Gov 51085
Possessory Interest Changes, of, Govt Entity to Assessor within 60 Days - R&T 480.5
Possessory Interest usage, Filing by Govt Entities - R&T 480.6
Private Railroad Car, Unsatisfactory - V1-RRCar 11314
Preliminary Change in Ownership (See PCOR),
Forms Free - R&T 480.3
Confidential - R&T 481
Fee In-Lieu of - R&T 480.3
Form - R&T 480.3(b), 480.4 480.3(b)
Recorder to Provide Original - R&T 480(f)
Statute of Limitations & Filing - R&T 75.11, 532
Principal Bond Balance, of, Annual - R&T 163
Property Tax Levy, Auditor - V2-R&T 2237.2 - 2237.4
Qualified Acreage, of, Open-Space Land - V2-Gov 16144, 16154
Real Property Usage, of, Exempt Property - R&T 480.5
Real Property Usage, Possessory Interests, Filing by Govt Entities - R&T 480.6
BOE, to, by Assessor, of State-Assessed Property - R&T 831
BOE, to, Extension of Filing Time - V2-Gov 15620
Separate Account Property of Life Insurance Companies - R&T 441.1, [INS 10506]
State-Assessed Property, of, to BOE by Assessor - R&T 831

Report, (Cont.),

Tax Base Reduction Due to Exemptions - V2-STATS 1971 Ch. 1762
Tax Collections, of, R&T 157
Tax Deed Sales, of, to Assessor, - V2-R&T 3716
Tax Deed Sales, of, to County Treasurer - V2-R&T 3718
Tax Deed Sales, of, to other Agencies, - V2-R&T 3720
Tax Rates, of, to State Controller - V2-R&T 2325-2326
Tax Rate, Statement to Controller - V2-R&T 29109
Tax Reliance Reduction, Metropolitan Water Districts - R&T 97.6

Reporting Requirements,

Change in Ownership - R&T 90
Property Leased by Banks/Financial Corps - R&T 235, 441(f)
Reporting, and Recording of Hearings, Appeals Board - Rule 312
Representative, Owners, Assessment of - R&T 612
Representative,

Veterans' Exemption, Appearance by - R&T 253
Veterans', Veterans' Exemption Matters - R&T 253
Representative Sales Information, Defined - R&T 402.1
Representative Time Period, Aircraft, BOE Designated - R&T 1153
Repossessions, Federal Housing Programs - Housing Act of 1949, USC 1413(c), HCD Act of 1977, §512, LTA 76/012, 78/003
Reproduction Cost Approach - R&T 110, 401, Rule 6
Request,
Assessment Review, for, Extension of Appeal Filing date by Board of Supervisors Resolution - R&T 1603(d)
Assessment Review, for, Taxpayer Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
Assessor's Right for New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Information, Assessment Appeals, Assessors' Right to request Information from Applicant - R&T 441(d), LTA 04/071,
BOE v. Ceniceros Daily Journal DAR 3905
Information Supporting an Enrolled Assessment, for - R&T 408(e)(2)
Written, for Information Supporting and Enrolled Assessment - R&T 408(e)(2)
Request by Assessor's Office to Inspect FTB Records with Affidavit - V1-PIT 19551
Requirements, Notice of, Disabled Veterans Exemption - R&T 278
Res Judicata, Timber Tax - V1-Timber 38805
Reserve Fund,
Property Tax Admin Program - R&T 95.31, 4703, 4703.2, [Gov 17613]
Tax Loss - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Loss, County - V2-R&T 4703
Residence,
Open-Space Land Valuation (See LCA Valuations)
Principal,
Base Year Transfer - R&T 69.5(a)
Grandparent/Grandchild Transfer - 63.1(a)(2)
HOX - R&T 218(a)
Parent/Child Transfer - 63.1(a)(2), LTA 00/005
Principal Place of, HOX - R&T 218(a)
Statement of, Veterans' Exemption - R&T 252.1
Residence of Claimant, Veterans' Exemption Statement - R&T 252.1
Residence of Owner, Defined for Goods in Transit - R&T 1018
Residence of the Owner, Defined - R&T 1018
Residential Dwelling,
Condemnation of, Tax Postponement - V2-Gov 16210-16214
Sale of, Tax Postponement - V2-Gov 16210-16214
Residential Hotel, Mobilehome Definition - V2-H&S 18008
Residential Use, Nonresidential Incidental Use, Base Year Transfer - R&T 69.5(g)(3),(4)
Resolutions,
Adoption of Tax Rates - V2-Gov 29106
Board of Supervisors – (See Board of Supervisors)
Resources Agency, Approval of New LCA Contracts - V2-Gov 51256.1
Resources Agency, Secretary of, List of LCA Property to, by 31 Oct - V2-Gov 16144
Responsible Party, Personal Property on Sec Roll at Sale of RP - V2-R&T 2189
Restricted Historical Property, Defined - R&T 439.1
Restricted Land,
Enforceably, Appeals Board - R&T 1630
Wildlife Habitat Contract - R&T 423.8
Restricted Property,
Excluded from Supplemental Assessment - R&T 52, 75.14
Base Year Value - R&T 52
Restricted Use,
General – (See Restrictions, Enforceable)
Timberland - V2-Gov 51115, 51118
Restricted Value, Defined - Rule 301, 460
Restrictions,
Enforceable,
Conservation Easement - V2-Civ 815.7
Defined - R&T 110, 402.1-3, Carlson v. AAB
LCA Proposal Final Filing Date - R&T 430.5
Open-Space Land Easements - V2-Gov 51096
Open-Space Land Valuation - R&T 423.3, 426, 430.5
Open-Space Land, Defined - R&T 422
Open-Space Land, Enforcement - V2-Gov 16147
Timberland - V2-Gov 51115, 51118
Hazardous Waste - R&T 402.1-3, V2-H&S 25202.2, 25229
Land Use, Consideration - R&T 402.1, 402.3
Private Vendor/Tax Rep Solicitations for Filing Appeals/HOX, on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC
3001(h) & 3005
Restrictive Covenants, and, Effect on Value - R&T 402.3
Restrictive Covenants,
   General - R&T 402.3
Hazardous Waste Facilities - V2-H&S 25202.5
Retirement Allowances, County Employee Ret. Law of 1937 - V2-Gov 31452-52.7
Retirement Law of 1937, County Employee, Exemptions - V2-Gov 31452-31452.7
Retirement Plan Payments, Additional Tax Rates - V2-R&T 2270
Retirement Systems,
   Public, Fees for Governmental Services - V2-Gov 7510
   Public, in Lieu Fees - V2-Gov 7510
   Public, Limited Liability Company – ALO 735.0009
   Public Employee - V2-Gov 7510, LTAs 83/003, 91/036, Atty. Gen Opinion 90-908
Retrofitted Seismic Improvements, not New Construction, Prop 127, Nov 6, 1990 - CAC III A
Retrofitting Improvements, Seismic - CAC III A-2(c), R&T 75.4, LTA 99/60
Return, Disabled Veterans Property, and Affidavit - R&T 277
Returnable Containers,
   Defined - R&T 996
   Soft Drink - R&T 996
Returnable Drink Containers, Assessment - R&T 996
Returns,
   Racehorse, List of Mailing Due by 25 December - Rule 1045
   Racehorse Tax, Provided by 15 December - Rule 1045
   Tax, Declaration of Non-subversion - R&T 32
   Timber Yield Tax – (See Timber Tax Returns, & Property Statement)
Revenue,
   Allocation,
      1979-80 Fiscal Year - R&T 96
      Change in Ownership, to Special Districts - R&T 75.71
      City of La Quinta - V2-STATS 1983 Ch. 53
      Electrical Generation Facilities - R&T 100.9, 721.5, LTA 03/009
      General - R&T 95-100.11, 100.95
      Inter-county Pipeline Rights of Way - R&T 100.01, 401.8
      La Quinta, City of - V2-STATS 1983 Ch. 53
      New Construction, to Special Districts - R&T 75.71
      Pipeline Rights of Way - R&T 100.01, 401.8
      Public Utility Electrical Generation Facilities – R&T 100.95
      Racehorse Taxation - R&T 5790
      Railway Companies – R&T 100.11
      Schools - V2-ED 41203.1, 41023.3, 41204.4
      Special Districts, to, Due to COS - R&T 75.71
      Special Districts, to, Due to New Construction - R&T 75.71
      Subsidiary Districts, Merged with Cities - R&T 96.15
   Apportionment Contract, Sale/Use Tax - CAC XIII-29
   Apportionment of, before & after 1978-79 - R&T 93
   Augmentation Fund, Educational (ERAF) - CAC III B-6
   Disputed, Handling by Auditor - V2-R&T 2601, 2603
   Distribution of Timber Tax Allocation by Auditor. - V1-Timber 38905.1
   Distribution,
      Aircraft Assessment, from -R&T 5451-5456
      County, by, Controller's Audit - R&T 95.6
      Schools - V2-ED 41203.1, 41023.3, 41204.4
   Districts – (See Revenue Districts & Districts & Special Districts)
   Excess,
      Return of, by Local Government - CAC III B-2
      Return of, Railroad Car Tax - V1-RR Car 11514
      Revision of Tax Rates - CAC III A-3
      Investment by Legislature - CAC XI-11
      Law Enactment by Legislature - CAC XIII-33
      Loss, Sales/Use Tax, Reimbursement for - V2-R&T 2230
      Loss, One Year Reimbursement of (Losses From Value Declines Due To Disasters) – R&T 195.12, 195.22
         (Amended 9-27-08)
      Lost, Reimbursement of Local Govt - CAC XIII-25
      Needs for, Superintendent of Public Instruction - R&T 100.1
      Payment to Counties, State Forests - V2-PRC 4654
      Property Tax Postponement Program, Suspends Indefinitely – R&T 20623

170
Revenue (Cont)

Revenue Apportionment Contracts, City/County - CAC XIII-29

Revenue Districts (See Districts, Revenue; Special Districts),

Allocation - R&T 95.5

Assessment of Land in Multiple - R&T 606

Boundary Changes, Fees to Local Govt for Revenue District Boundary Changes - V2-Gov 54902.5

Combination of Parcels in Multiple Districts - R&T 606

Defined - R&T 122

Formation/Revenue Allocation - R&T 99

Land in Multiple - R&T 606

Refund of Tax Collected by County - V2-R&T 5099

Taxes Collected by County, Refund of - V2-R&T 5099

Taxing Agency Election to Become - V2-Gov 54902.2

Revenue Limit, Annual, Local Govt - CAC III B-1 to -11

Revenue Reimbursement (See also Local Government)

Revenue Sharing Act, Wildlife Refuge, of 1978, Wildlife Refuge Revenue Sharing, Federal Govt In Lieu Payments - Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)

Review,

Assessment, of, Taxpayer's Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)

Informal Assessment, Extension of Appeal Filing date by Board of Supervisors Resolution - R&T 1603(d)

Informal Assessment, Taxpayer's Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)

Judicial, Assessment Appeals - R&T 1610.8 footnotes

Judicial, Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
Review (Cont)
Right to Informal Review of Assessment, Taxpayer's - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)

Revitalization,
Economic, Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Manufacturing Property, Redevelopment Agency Tax Rebate - V2-R&T 5108, LTA 99/61

Revocable Trust, Change in Ownership - Rule 462.160, 462.260(c)(1)

Rezoning,
Immediate, Timberland - V2-Gov 51130, 51134, 51142
Landowner Petition for, Timberland - V2-Gov 51110.3
Timberland - V2-Gov 51113, 51120-21, 51140-41, 51146

Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
Right to Informal Review of Assessment, Taxpayers' - R&T 75.51(g), V2-R&T 2611.6
Right to Tax, Certificated Aircraft - R&T 1155-1156

Rights,
Intangible,
Examples of - R&T 107.7(d), 110(d)
General - R&T 107.7, 110(d), 212
Taxability of - R&T 107.7, 110(d), 212 (c)
Taxpayers' Bill of (Morgan, '93) - R&T 5900-5911

Rights of Way (See Easements; Enforceable Restrictions),
Inter-County Pipeline, Full Cash Value of - R&T 401.10
Pipeline, Assessed as One Parcel - R&T 100.01, 401.8
Pipeline, Intra-County, Combination into Single Assessment - R&T 401.13
Segment in Dispute, or, Inter-County Pipelines, Appeals must be filed for Individual - R&T 401.8

Riots, Delinquent Tax, Los Angeles County Civil Unrest - R&T 171 (1993)
Riverside County, Jurisdictional Change - R&T 99.6
Road District, Apportionment of Funds - V2-S&H 1650-1654
Rohnert Park-Cotati Unified School District - V2-STATS 1978, Ch 296
Roll,
601 - R&T 601
Access by Appeals Board - R&T 1602
Access to & Inspection of – Rule 266
Addition of Claimants Other than Assessee - R&T 610
Affidavit of Completion - R&T 616
Affidavit of Completion by Assessor - R&T 616
Assessee - R&T 405, 610
Assessment Reduction Applications, for Current - LTA 91/053, 95/036
Base Year, Community Redevelopment - V2-H&S 33328
Base Year Value Corrections – Rule 264
Being Prepared, Defined - R&T 75.3
Board, Defined - R&T 109
Board Ordered Roll Changed - Rule 265
Board Prepared, as Unextended Roll - R&T 254
Certification of, by Assessor - R&T 616
Changes - V2-R&T 4988, 4990
Changes at Direction of Appeals Board - R&T 1614
Changes by Appeals Board - R&T 1614, Rule 265
Changes, Statute of Limitations - R&T 51.5, 531.2, 532, 866
Charges for Property Placed on Roll after Delivery to Tax Collector - V2-R&T 2604
Claimants Other than Assessee - R&T 610
Content of - R&T 601-602, Rule 252
Copy of, Acquisition by City/Other Jurisdictions - R&T 647, 649

Corrections,
Annual Statement of, by Auditor - R&T 1647-1650
Base Year Value - Rule 264
Decline in Value, Within 1 Year after Delivery of Roll - V2-R&T 4831
Decline in Value Roll Corrections, Floating Homes and Manufactured Homes – LTA 11/051
Errors & Omissions – (See Assessor's Errors; Errors)
Generally - V2-R&T 4801-5170, Rule 263, 461
Payment over 4 Years - V2-R&T 4837.5
Procedure - V2-R&T 4834 et seq.
Prop 8, Within 1 Year after Delivery of Roll - V2-R&T 4831
Reductions, Approval by Board of Supervisors - V2-R&T 4835
State-Assessed Property - R&T 758
Within 1 Year after Delivery of Roll, Declines in Value - V2-R&T 4831

Cost of Copies to Other Tax Agencies - R&T 649

172
Roll (Cont)

Current, Defined - R&T 75.2, 125
Defined - R&T 109, 601-602, Rule 252
Definition of Board Prepared - R&T 109
Delinquent,
  Destruction of - V2-R&T 4377-4378
  General - V2-R&T 2624, 2626-2634, 2707 (See Delinquent Roll)
  Notation of Redemption - V2-R&T 4109-4109.5
  Delinquent Tax Penalty, Entry on - V2-R&T 2623
  Delivered to Assessor /Collector by Auditor, September 30 - V2-R&T 2601
  Delivery to Auditor Upon Completion - R&T 617
  Destruction of - V2-R&T 4377
  Discharge of Accountability by Tax Collector for Small Sums of Delinquent Tax - V2 R&T 2923
  Entry of Corrections on - V2-R&T 4834.5
  Entry of Payment of Tax - V2-R&T 2614, 2614.5
  Equality of Secured/Unsecured Rolls - CAC XIII-12
  Extended Secured, Delivered by Auditor 16 October - V2-R&T 2601
  Extended, Minimum Contents - Rule 252
  Extended, Retention on EDP Equipment - R&T 109.6
  Extension of Past July 1 - R&T 155; LTA 03/022
  Extension, Official Acts of the Assessor - R&T 155, 155.3; LTA 03/022
  Extension, Official Acts of the Auditor & Tax Collector, by Controller - R&T 155, 155.3
  Failure to Complete, Civil Penalties - R&T 1366
  Index - R&T 615
  Information, Acquisition by Special Districts, Etc - R&T 647-649
  Information on - R&T 601-602, Rule 252
  Land Description - R&T 610
Local,
  Certification of, by Assessor - R&T 616
  Defined - R&T 109
  Index Preparation by Assessor - R&T 615
  Notification of Assessment Amount - R&T 619, 612
  Lost or Destroyed, Reconstruction of - V2-R&T 4838
  Machine Prepared,
    Contents - R&T 618
    Definition - R&T 109.5
    Delivery Date by Auditor - V2-R&T 2601
  Mining/Mineral Right - R&T 607.5
  Modification by State Board - R&T 1610.6
  Notation of Timberland Production Zone - R&T 433
  Notice of Assessment Amount - R&T 619, 621
  Notice of Tax Postponement Entered on by Tax Collector - V2-R&T 2514
  Penalty, Entry on Roll - R&T 505, Rule 261
  Penalty, Form of and Entry on Roll - R&T 505, Rule 261
  Preparation - R&T 75.3, 601
  Preparation of Index - R&T 615
  Preparation of Timberland Roll - R&T 435
  Property not on, Redemption of - V2-R&T 4104
  Property Placed on Roll after Delivery to Tax Collector, Charges for - V2-R&T 2604
  Reconstruction of Destroyed or Lost Roll - V2-R&T 4838
  Retention on Electronic Data Processing-Equipment - R&T 109.6
Secured (See Assessment Roll; Secured Roll),
  1st Installment Delinquent December 10- V2-R&T 2617, 2704
  1st Installment Due November 1- V2-R&T 2605
  Adjustment by BOE - CAC XIII-18
  Annual Assessment - R&T 405
  Assessee - R&T 405, 610
  Contents of - R&T 601-602, Rule 252
  Copies for Other Tax Jurisdictions - R&T 647, 649
  Copy Acquisition by Water Districts - R&T 647, 649
  Copy for Lighting Districts - R&T 647, 649
  Correction of Errors - R&T 51.5, V2-R&T 4840
  Data on - R&T 601-602
  Defined - R&T 109
  Delivery from Auditor to Tax Collector - V2-R&T 2601, 2603
  Entry of Mobilehome Assessment - R&T 5830
Equality with Unsecured Roll - CAC XIII-12
Extended, Delivered by Auditor October 16 - V2-R&T 2601
Notice of Tax Postponement entered on by Tax Collector - R&T 2514
Personal Prop Notification of Val/Ratio - R&T 619.2
Personal Property on,
  1/2 Tax Due November 1, Option - V2-R&T 2700-01
  All Tax Due November 1 - V2-R&T 2605
  General - R&T 109
  Lien Unsecured after Sale - V2-R&T 2189
Placement of Personal Property on - R&T 109
Property Mistakenly on, Cancellation of Tax - V2-R&T 4840
Protested Payment for Lack of Notice - R&T 620
Secured Personal Property Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Tax Distribution - V2-R&T 4653-4653.8
Taxes Mistakenly on - V2-R&T 4840
Transfer of Value to Unsecured Roll, Public entity Liable for Tax/Penalty - V2-R&T 2921.5
State-Assessed Property, Placement on - R&T 745
Supplemental,
  Administrative Cost Fund Appropriations - R&T 75.65
  Appeal Application - LTAs 91/53, 95/36
  CIO Placement on - R&T 75.11
  Defined - R&T 75.5
  Enrollment of Calamity Reductions on - R&T 170(i)
  Enrollment of Supplemental Assessments - Rule 255
  Info from Assessor to Auditor - R&T 75.42
  Lien against Real Prop, as - R&T 75.54
  New Construction, Placement on - R&T 75.11
  Taxes as Lien - R&T 75.54
Tax Increases Resulting from Corrections - V2-R&T 4836, 4836.5
Unsecured (See Unsecured Roll),
  31 Oct Last Day to Pay 31 Aug Tax W/Out Penalty - V2-R&T 2922
  Assessee - R&T 405, 6101
  Certification of, by Assessor - R&T 616
  Copy for Lighting Districts - R&T 648, 649
  Content of - R&T 601-602, Rule 252
  Delinquent 31 Aug - V2-R&T 2922
  Delinquent Tax - V2-R&T 2922, 2922.5, 2927-2927.5
  Discharge of Accountability by Tax Collector for Small Sums of Delinquent Tax - V2-R&T 2923
  Due Date of Tax - V2-R&T 2901, 2922
  Distribution of Tax - V2-R&T 4655-4655.4
  Entry of Payment by Tax Collector - V2-R&T 2913
  Equalized Corrections to Tax Collector - R&T 1651
  Information on - R&T 601-602, Rule 252
  Judgment Lien - V2-R&T 3103, 3105
  Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
  Last Day to Pay 31 Aug Tax W/Out Additional Penalty is Oct 31 - V2-R&T 2922
  Lighting, Water & Irrigation District Written Requests for Info - R&T 648
  Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
  Payment by Mail - V2-R&T 2929
  Payment of - V2-R&T 2910.7, 2913-13.5, 2928.1, 2929 (See also Unsecured Roll Payment)
  Personal Property on Sold Secured Parcel, to be Placed on - V2-R&T 2189
  Presumption of Payment at Destruction of - V2-R&T 2928.1
  Pro Rata Payment - V2-R&T 2927.7
  Property on, Description for Water Districts - R&T 647, 649
  Recordation of Judgment/Lien - V2-R&T 3103
  Satisfaction of Judgment - V2-R&T 3107
  Seizure & Sale for - V2-R&T 2951-2963
  Summary Judgment - V2-R&T 3101
  Tax Collector Access to Certain Assessor's Records - R&T 408(d)
  Tax Rate - V2-R&T 2905
Roll Being Prepared, defined - R&T 75.3
Roll Changes – (See Roll, Changes)
Roll Corrections – (See Roll, Corrections)
Roll Damaged/Destroyed/Lost, Reconstruction of - V2-R&T 4838
Rounding,
Annual Inflation Factor, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
Nearest Dollar, to, Vehicle License Fee - V1-VEH 10759
RR Car - Private Railroad Car Tax Law, Blue Tab Section of V1
Rubber-Tired Vehicle Equipment, Assessment - R&T 994
Rule(s) (See Regulations),
Board Foot Log, Defined - Rule 1022
General - Property Tax Rules of BOE, Purple Tab, V1
Grading, Timber - R&T 434.1
Timber Grading, BOE - R&T 434
Rulings, Written, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
Rummage Sale Storage Area, Charitable Organizations, Museum Support - R&T 214.14(d)

S
S&H - Streets & Highways Code, Gold Tab Section, V2
Sacramento County, Erroneous Refund Trials, Tax - V1-Timber 38622
Sacramento-San Joaquin Delta, Agricultural Conservation Easement – V2-Gov 51256.3
Sailor & Soldier Relief Act (See Soldier & Sailor Relief Act)
Salaries, of State Board of Equalization Members - V2-Gov 15603
Sales,
90 Days after Lien Date, use as Comparable - R&T 402.5
Accounts Receivable, to Pvt. Debt Collectors - [Gov 16580 et seq.]
Bill of Property Sold for Unsecured Tax - V2-R&T 2960
Comparable - R&T 402.5, Rule 4
Comparable, Required Adjustments - Rule 4, Main & Von Karman Assoc. v. Orange Co
Comparable, to be within 90 Days of Lien Date - R&T 402.5
Defined - V2-VEH 5901
Leaseback as CIO, and - Rule 462.200(d), See Pacific Southwest Realty v. LA
List of - R&T 408.1
Operation of Law, by, Tax-Defaulted Property - V2-R&T 3436-3448
Personal Property on Secured Roll at Sale of Real Property - V2-R&T 2189
Post Lien Date Information, Appeals, 90 Day Rule - R&T 402.5, B of A v. County of Fresno
Price (See Sales Price)
Property, of, Quiet Title Action - V2-R&T 3965
Property, of, Railroad Car Tax - V1-RR Car 11513
Property, of, to Recover Unsecured Roll Tax - V2-R&T 2951-2963
Real Property with Secured Personal Property at Time of Sale, Lien - V2 R&T 2189
Residential Dwelling, of, Tax Postponement - V2-Gov 16210-16214
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Seizure of Vehicles, and, to Collect Vehicle License Fee - V1-VEH 10877
Tax Deed, Rescission of - V2-R&T 3731, 3731.1
Tax-Defaulted Property (See Tax-Defaulted Property, Sale)
Tax-Defaulted Property, of, Min. Bid as Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Tax-Defaulted Property Between Tax Agencies, of - V2-R&T 3841
Taxes Owed, for, Distribution of Proceeds from, Priorities - V2-R&T 2192.2
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Sale and Seizure, of Vehicle, to Collect Vehicle License Fee - V1-VEH 10877
Sales and Use Tax,
Apportionment Contract, Local Govt - CAC XIII-29
Compensation Fund - R&T 97.68, 97.69
Exemption, Defined - V2-R&T 2214
Exemption Revenue Loss Reimbursement - V2-R&T 2230
Exemption Reimbursement - V2-R&T 2230
Excess Reduces Cigarette Tax Subvention - R-T 100.2
Reimbursement for Revenue Loss - V2-R&T 2230
Sales Price,
Adjustments to Cash Equivalent - Rule 4
Adjustments Mandatory - Rule 4, Main & Von Karman Assoc. v. Orange Co.
Allocated Based on Relative Fair Market Value - Rule 2
Sales Price (Cont.),
Allocation, Multi-Parcel Sales - Rule 2
Improvement Bonds – R&T 110, LTA 99/12
Minimum, Sale of Welfare Exempt Tax-Defaulted Property - R&T 3698.5
Presumption as Value - R&T 110(b), Rule 2, LTA 99/12
Significant Deviation is 5% - Rule 2
Value Allocation - Rule 2
Value as,
5%, Deviation of sales price from indicated full cash value may overcome presumption of sales price as value
- Rule 2
COS Incomplete/Not Timely Filed, Exclusion - Rule 2
Legal Entity Exclusion - Rule 2
Possessory Interest Exclusion - Rule 2
Sales Tax,
Apportionment Contract, Local Govt - CAC XIII-29
Exemption, Defined - V2-R&T 2214
Exemption Revenue Loss Reimbursement - V2-R&T 2230
Exemption Reimbursement - V2-R&T 2230
Excess Reduces Cigarette Tax Subvention - R&T 100.2
Reimbursement for Revenue Loss - V2-R&T 2230
Salt Pond, Defined - V2-Gov 51201
Same Issue, Defined - R&T 830
Sampling Survey, Assessment Practices (See BOE)
San Bernardino County,
1985-86 Revenue Allocation Modifications - R&T 97.32
Digitized Images, County Recorder - V2-Gov 27279.1
San Diego County, Fire Company Volunteer - V2-STATS 1983, Ch 406
Sanitary Districts, Boundary Changes - V2-Gov 54904
Sanitary Landfill, as New Construction - Rule 124(a)
Sanitation Districts, Ventura Regional - R&T 99.5
Santa Clara County, Revenue Allocation - R&T 97.41
SAPE, Defined - R&T 97.32
SAPE Formula, Defined - R&T 97.32
Satellite Wagering Facility, 2% Commission Retained, not for Property use - V2-B&P 19605.7-.71
Satisfaction of Judgment, Unsecured Taxes - V2-R&T 3107
Satisfaction of Lien,
General - V2-R&T 2801, 2811, 2812, 4131
Separate Assessment to Provide for, State Policy - V2-R&T 2801
Tax-Defaulted Property - V2-R&T 4131
Saturdays, Sundays and Holidays, Filing Deadlines falling on - R&T 166, 724, V2-R&T 3351
SB-813 - Effective July 1, 1983, (See Supplemental Assessments)
Scale Floor plan Drawing, Copy for Assessor - R&T 72
Scaling Date, Defined - V1-Timber 38108
Scenic, Trail and Conservation Easements, Assessment of - R&T 402.1
Scenic Easement Deeds, Modification - R&T 424
Scenic Easements, Assessment of - R&T 402.1
Scenic Highway Corridors,
Defined - V2-Gov 51201
Open-Space Land - V2-Gov 51205.5
Scenic Restriction, Defined - R&T 421
Schedule, Annual, of BOE Unitary/Nonunitary Actions - Rule 901.5
School Building Lease/Purchase Fund, Transfers from General Fund - R&T 100.1
School Districts (See Schools),
Ad Valorem Property Tax - R&T 93, 97.65
Aircraft Revenue Distribution - R&T 5452-5454
Boundary Changes - V2-Gov 54903.1
Calistoga Joint Unified - V2-STATS 1978, Ch. 296
Cotati-Rohnert Park Unified - V2-STATS 1978, Ch. 296
Defined - V2-R&T 2208.5
Facilities Improvement Districts to Provide BOE w/TRA Data - Ed 15301 [not in PTLG]
Impoundment of Disputed Revenue - V2-Ed 14240
Increased Revenue Allocation, Due to CIO - R&T 75.70
Increased Revenue Allocation, from New Construction - R&T 75.70
Revenue allocation & Distribution - V2-ED 41203.1, 41023.3, 41204.4
Taxes, Annual Levy of - CAC XIII-21
School Entities, Defined - R&T 95
School Exemption (See Exemptions),
Affidavit Contents - R&T 259.10
Annual Affidavit Filing - R&T 254
Charter Schools, usage – ALO 690.0004
General Provisions - CAC XIII-3, R&T 202
Late Claims - R&T 270
Property used by Student Organization - R&T 202.6
School Facilities Improvement District, to Provide BOE with TRA Data - Ed 15301 (not in PTLG)
School Buses, Vehicle License Fees - V1-VEH 10782
Sculpture, Defined - R&T 217
Sealed Bids, Tax-Defaulted Property - V2-R&T 3692
Second Installment,
Delinquent Penalty - V2-R&T 2618, 2705
Due Date - V2-R&T 2606-2607.1, 2618, 2705
Secretary of,
Resources, Approval of New LCA Contracts - V2-Gov 51256.1
Resources, List of LCA Property To, October 31 - V2-Gov 16144
State Board, Appointment/Duties - V2-Gov 15604-15605
Section, 16th or 36th, Cancellation of Tax Lien on - V2-R&T 5071-5073
Defined - R&T 10
Section 8 Property,
Excluded from Supplemental Assessment - R&T 52, 75.14
Open-Space and Historical Properties - CAC XIII-8
Section 10 Property,
Nonprofit Golf Courses - CAC XIII-10
Section 11
Assessments - CAC XIII-11, R&T 987

Section 11 Property (See BOE, Section 11; Government Property; Local Government Property), 1966 Lien Date - R&T 987
Assessable Government Owned Land - CAC XIII-11
Computation of Assessment Ratio - CAC XIII-11
Govt Entities from outside CA not Exempt - CAC XIII, Sec 11, III B-8(d)
Guidelines for the Assessment Of - LTA 00/037
Equalization, Review, & Adjustments - CAC XIII-11
Excluded from Supplemental Assessment - R&T 52, 75.14
Public Employees Retirement System - LTA 83/003
BOE, Equalization Application - R&T 1840

Secured Roll (See Assessment Roll; Local Roll; Roll, Secured), Consolidated Tax Statements, Written Request prior to Sep 1 - V2-R&T 2611.7
Defined - R&T 109
Information on - R&T 601-602, Rule 252
Penalty, Entry of and Form of on Roll - R&T 505, Rule 261

Securities,
Co-op Housing Corporation Stock Transfers, COS - R&T 61, Rule 462
Corporation Stock Transfer/Purchase, COS - R&T 64, Rule 462.180
Exempt - R&T 234

Security,
Disposition by BOE at Termination of Business - V1-Timber 38565
Interest, Addition of Other Claimants to Roll, Documentation for - R&T 610
Oil & Gas Lease as , for Payment of Tax - V2-R&T 2189.5
Sufficiently Secured, not, Tax Rate - V2-Gov 29017
Timber Tax, for - V1-Timber 38501

Security & Exchange Commission Instruments, Exempt from Transfer Tax - V1-DTTA 11924

Security Interest, Addition of Other Claimants to Roll, Documentation for - R&T 610
Security Transactions, Change in Ownership - Rule 462.200(a)
Seed Potatoes, Exempt - R&T 234
Seedlings, as Business Inventory - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Segment in Dispute,
Individual Right of Way, or, Inter-County Pipelines, Appeals must be filed on - R&T 408.8
Inter-County Pipelines, Appeals must be filed on - R&T 401.8

Segment of Pipeline Lands and Rights of Way, Combination into Single Assessment - 401.13
Segregation, Tax - V2-R&T 2188.4, 2821-2827
Seismic Rehabilitation, not Supplemental New Construction - R&T 74.5, LTA 99/060
Seismic Rehabilitation Improvements - R&T 74.5, LTA 99/060
Seismic Retrofitting Improvements,
Building Dept Report of Value to Assessor - R&T 74.5(c)
Certification by Owner to Building Dept - R&T 74.5(c)
General - CAC III A-2(c), LTA 99/060
New Construction, not - Prop 127, November 6, 1990 - CAC III A

Seismic Safety Improvements, Delete 15-Year Limit – R&T 70, 74.5; CAC Art. III A, Sec. 2
Seismic Safety Improvements, New Construction Exclusion - R&T 74.5, LTA 99/60
Seismic Safety Modifications, not Supplemental New Construction - R&T 74.5, LTA 99/60
Seized Property, Sale of, Jeopardy Determination - V1-HPR 5033
Seizure, and Sale,
Delinquent Taxes - V2-R&T 2963
Property, of, for Payment of Unsecured Tax - V2-R&T 2951-2963
Property, of, Timber Yield Tax (See Timber Tax, Seizure)
Vehicles, of, to Collect Vehicle License Fee - V1-VEH 10877
Seizure, of Property, Railroad Car Tax - V1-RR Car 11511
Self-Employed Individual Exclusion, Hand Tool Exemption - R&T 241
Semiconductor Manufactory Equipment, Study of Values – R&T 401.20
Senior Citizens,
Base Year Transfer (See Aged Persons)
Housing Exemption (See Aged Persons)
Property Tax Assistance - V2-R&T 2505, 2514, 2615.6
Tax Postponement (See Tax Postponement)
Welfare Exemption (See Aged Persons)
Senior Citizens Mobilehome Property Tax Postponement Law - V2-R&T 2514
Separate Accounts,
   Life Insurance Company, Public List - R&T 441.1(a)(4)
   Life Insurance Company Property in - R&T 441.1, 480.7, 487, [INS 10506]
Separate Appraisal Unit, Mining Property – R&T 53.5
Separate Assessment,
   Applications/Computations - V2-R&T 2821-2827
   Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
   Community Apartment Project - V2-R&T 2188.7
   Condominium Units - V2-R&T 2188.6
   Condominiums - V2-R&T 2188.3, 2188.6
   Condominiums, of, when Assessor may - V2-R&T 2188.6
   Condominiums, Request for - V2-R&T 2188.3, 2188.6
   General - V2-R&T 2188-2189.2, 2801-2827
   Housing Cooperative - V2-R&T 2188.7
   Improvements on Leased Land - V2-R&T 2188.1–2
   Improvements to Other than Land Owner - V2-2188.1–2
   Land & Imps - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
   Land in Multiple Revenue Districts -R&T 606
   Leased Land - V2-R&T 2188.4
   Mobilehome - V2-R&T 2188.10
   Mobilehome Park Portion - V2-R&T 2188.10
   Multiple Revenue Districts, Parcels in -R&T 606
   Multiple Tax Rate Areas, Parcels in -R&T 606
   Parcel, of - V2-R&T 2821, 2822, 4151
   Parcels in Multiple Revenue Districts -R&T 606
   Planned Developments (PUDs) - V2-R&T 2188.5
   Policy and Intent of Legislature - R&T 2801
   Provide for Payment of Tax, to, State Policy - V2-R&T 2801
   Redemption of Tax-Defaulted Property - V2-R&T 4151-4159
   Redemption Installments - V2-R&T 4158
   Satisfy or Remove Lien, to, State Policy - V2-R&T 2801
   Statement of Separate Ownership - V2-R&T 2188.2
   State Policy and Intent – V2-R&T 2801
   Stock Co-ops - V2-R&T 2188.7
   Timeshare Estate in Timeshare Project - V2-R&T 2188.8
   Timeshare, Fee for - V2-R&T 2188.8-2188.10
   Timeshare Project - V2-R&T 2188.9
   Undivided Interests - V2-R&T 2188.11
Separate Parcels, Redemption Installments - V2-R&T 4158
Separate Redemption, of Parcels - V2-R&T 4158
Separate Valuation (See Separate Assessment),
   Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823
   Parcels, of - V2-R&T 2823
September 1,
   Board of Supervisors to Set Tax Rates - Gov 29100
   Deadline for Written Requests for Consolidated Tax Statements - V2-R&T 2611.7
September 5,
   Account to Auditor for Money Collected - V2-R&T 2616
September 8,
   Following June 30 Delinquency, Default Notice - V2-R&T 3371-2
   List of Tax-Defaulted Property Published - V2-R&T 3371
September 15,
   Last Day to File Assessment Appeal, 601 Roll - R&T 1603, LTAs 91/053, 95/036, 03/015, 04/013, 04/026, 05/021,
5/030, 06/014, 06/020
September 18,
   2006, Base Year Transfer, Acquisition within 5 years of Disaster, effective date – R&T 69
September 20,
   Last Day to File Petition for Reassessment - V1-RR Car 11338
September 25,
   Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616
September 30,
   HCD Reports New Mobilehome Owners to Assessors - R&T 5841
   Roll Delivered to Collector or Assessor - V2-R&T 2601
September 4th Monday In,
1st Class County Equalization Board Meets - R&T 1604
Machine Prepared Roll Delivery by Auditor - V2-R&T 2601

Service(s),
- Deficiency Determination Notice, of - V1-Timber 38417-19
- Entrepreneurial - Rule 6(b)
- Higher Levels of, Reimbursement to Local Govt - CAC III B-6
- One Way Paging, not a Telephone Corporation - R&T 325.3, [PUC 234]
- Process, of, Timber Yield Tax - V1-Timber 38515
- US. Forest, Timber Volumes - Rule 1027

Service Areas, County,
- Emergency Medical, Formation - V2-Gov 54916.2
- Maximum Tax Rate - V2-R&T 2262.2
- Recreation, Formation of - V2-STATS 1978, Ch. 381

Service of Process,
- Actions against State - R&T 160
- Timber Tax Actions to Enforce Payment - V1-Timber 38515
- Settlement Pond Fixtures, Assessment of - LTA 88/24
- Settling Pond, Mining Property, Separate Appraisal Unit – R&T 53.5
- Severely and Permanently Disabled, Defined - R&T 63.1, 74.3
- Severely and Permanently Disabled Person, Defined - R&T 69.5(i), 74.3(b)
- Severely Disabled Persons (See Disabled Persons)
- Shall, Defined - R&T 16
- Share Claim, of Other Tax Agencies, Tax Deed Sale - V2-R&T 3721-3724
- Shasta & Monterey County Tax Allocations - R&T 98.66-98.68
- Shasta Dam Area Public Utility District - V2-STATS 1987, Ch. 1378

Signature,
- Defined - R&T 18
- Facsimile, Tax Collection - R&T 168
- Required on Property Statement - Rule 172
- Replica Property Statement, Signing of – R&T 441.5

Significant Deviation from Sales Price is 5% - Rule 2
- Single Assessment, Pipeline Lands and Rights of Way, Segment Combination - R&T 401.13
- Single-Family Dwelling, Assessment - CAC XIII-9, R&T 167, 401.4
- Single-Family Residence,
  - Assessment - CAC XIII-9, R&T 167, 401.4
  - Open Space Land Valuation – (See LCA Valuations)
  - Owner Occupied, Defined - R&T 401.4

Singular, Defined - R&T 13
- Site, Open-Space Land Valuation (See LCA Valuations)

Situs,
- Aircraft and Parts Etc., of - R&T 1151, Rule 201
- Aircraft Assessment, for - Rule 202, 203
- Goods in Transit - R&T 1019, Rule 203
- Movable Property, of - Rule 205
- Property, of - Rule 204
- Registered Mobilehomes, of, Biannual DMV Report to Auditor - V1-VEH 11003.1
- Update of DMV Trailer Coach Report by Assessor - V1-VEH 11003.2

Sketch, Defined - R&T 217

Social Security Number,
- Confidential – (See HOX Claim Form)
- Disabled Veterans’ Exemption, Affidavit – R&T 277
- HOX Claim, on, Confidential - Rule 135(c)(4)
- HOX Exemption Claims, on, Report to BOE - R&T 218.5
- Parent/Child Transfers - R&T 63.1
- Tax Collector Access to Assessor’S Records - R&T 408(d)

Society, Zoological – (See Zoological)

Soft Drink Returnable Containers - R&T 996
- Software, Computer Programs & Storage Media - R&T 995, 995.2, Rule 152, LTA 990/39

Solar Energy System,
- Easement, Enforceable Restriction Williamson Act – R&T 402.1(a)(9), Gov 51190 (Part 6.9), 51255.1
- Electrical Generation - R&T 73 (sunset 1 Jan 06)
- New Construction Exclusion - R&T 73 (sunset January 1, 2006)
- Solar Energy New Construction Exclusion – LTAs 04/051, 05/056, 11/039, ALO 610.0087, R&T 73
- Solar Energy Property Tax Incentive – LTA 11/030

180
**Solar Energy System (Cont)**

Swimming Pool Heater Exclusion - R&T 73 (sunset January 1, 2006)

Soldier & Sailor Relief Act - not in PTLG, Civil Relief Act of 1940, 50 Appendix USCA 574, sec 510-590

Soldier & Sailor Relief Act - LTA 81/054, 87/032, 91/021, 03/036, 05/057

Solicitations, for Filing HOX/Appeals,

- Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), & 3005
- Required Statements and Format - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), & 3005

Spanish, Homeowners' Exemption Notice Printing - R&T 255.8

Spanish Grants, Land Description - R&T 323

Special Assessment,

- Cemeteries - CAC XIII-3
- Collection by County Officer - V2-Gov 51800
- Defined - V1-RR Car 11403, V1-TYT 38202, V2-R&T 3972
- Quiet Title Action - V2-R&T 3966, 3967, 3969, 3972
- Power of Cities, Counties and Special Districts to Impose - CAC III A-4
- Sale of Property for - V2-Gov 43005

Special Districts,

- Allocation of COS Revenue - R&T 75.71
- Allocation of New Construction Revenue - R&T 75.71
- Cities to Share Additional Tax Rate - V2-R&T 2280.1
- Defined - R&T 95, V2-R&T 2215-6, V2-Gov 43073
- Maximum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Memorial Districts excluded - R&T 97.32
- Minimum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Non-enterprise, Property Tax Relief - V2-Gov 16111.5
- Population Estimates - V2-R&T 2228
- Power to impose Special Taxes - CAC III A-4
- Refund of Tax Collected by County - V2-R&T 5099
- Revenue Allocation Due to COS - R&T 75.71
- Subventions, Special Supplemental - V2-Gov 16110-16113
- Tax Imposition - CAC III A-4
- Tax Payments by City to - V2-Gov 43073
- Winegrape Pest & Disease - [F&A 6200]

Special Fund Payments, Additional Tax Rates - V2-R&T 2270

Special Supplemental Subventions (See Subventions),

- Cities - V2-Gov 16110-16113
- Property Tax Relief - V2-Gov 16110-16113

Special Taxes,

- Defined - V2-Gov 50076
- Imposition - CAC III A-4
- Levy of - CAC III A-4
- Voter-Approved - V2-Gov 50075-50077

Special Use Properties,

- Defined - R&T 401.6
- Entrepreneurial Profit - R&T 401.6
- General - R&T 401.6, Rule 6, AH 501, Cleve., Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno

Spending Limitation, Government - CAC III B-11

Spending Limitation Act, Traffic Congestion - CAC III B-8(c)(2)

Sports Fishing Boats, Commercial, Occasional Use, 15% - R&T 227

Spouses, of Deceased Veterans, Exemption Eligibility - CAC XIII-3, 4, R&T 205.5

Sprinkler Systems, Fire - CAC III A-2, R&T 74, LTA 99/45

Sprinklers, Fire - CAC III A-2, R&T 74, LTA 99/45

Square Footage, Floor plan Drawing Sufficient to Determine - R&T 72

Stakes Three-Year-Old, Defined - R&T 5715

Stakes Two-Year-Old, Defined - R&T 5715

Stakes Yearling, Defined - R&T 5715

Stakes-Winning Broodmare, Defined - R&T 5713, 5714

Stallion, Defined - R&T 5710

Stamps, Transfer - (See Documentary Transfer Tax)

Standard Data Record (SDR), Commercial Air Carrier Filing – R&T 441(l)

Standard Unit of Measurement, Timber Tax - Rule 1022

Standards,

- Aircraft Assessment, for, BOE - R&T 5364
- Appraisal, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
- Startup, Deferred or Prematurity Costs, Cable TV Intangible Rights - R&T 107.7(d)
State

Actions Against, Service of Process - R&T 160
Agencies & Departments, Assistance to BOE - R&T 832
Boundary Changes, Legislature, to Determine Taxation - CAC XIII-23
Defined - R&T 107.6, 163.5
Income Tax Records – (See Income Tax)
Property Erroneously Deeded to - V2-R&T 4992
Purchase from, Quiet Title Actions - V2-R&T 3727
Refund of Moneys Due to the State - V2-R&T 5100
State Agencies & Departments, Assistance to BOE - R&T 832

State-Assessed Personal Property,
Collection of Delinquent tax - R&T 760
Tax Collector, Unsecured methods to collect Sec Tax - R&T 760, 867

State-Assessed Property (See BOE for a more comprehensive listing),
Allocation Procedures of RR Property, Change Unitary to Countywide System – R&T 100, 100.1, 100.11, 755, 756
Annual Assessment - R&T 721
Assessee's Reassessment Petitions - R&T 759
Assessor's Consolidated Copy of Board Decisions - R&T 744
Assessor in Appraisal Commission - R&T 1716
Assessor Provided Value Info - R&T 831
Assistance from Other Agencies - R&T 832
Attendance before Board - V2-Gov 15617
Board Roll as Unextended Roll - R&T 254
Collection of Personal Property/Fixture Delinquency Tax on Board Roll - R&T 760
Comparable Sales Approach - R&T 1815
Conferences with Other Officials - V2-Gov 15610
Consolidation of Decisions, Transmittal to Assessor - R&T 744
Correction Hearings - R&T 748-749
Correction of Assessee’s Errors - V2-R&T 4876.5
Correction of Board Errors - V2-R&T 4876
Correction Petitions for - R&T 747
Decisions - R&T 744
Defined - R&T 108
Definition of Board Prepared - R&T 109
Delinquent Personal Property/Fixture Tax on Board Roll, Collection of - R&T 760
Documents for Sale from BOE - V2-Gov 15622
Electrical Generation Facilities - R&T 100.9, 721.5; LTA 03/009, R&T 100, 100.95
Equalization Hearings - V1-HPR 5040-5043, 5070 - 5087
Equalization where City Makes Own Assessments - R&T 1901-3
Examination of Owner's Records - V2-Gov 15618
Exemption Forms - Rule 101
Failure to Receive Value Notice - R&T 725
Fees for Record Copies - V1-HPR 5083
Fixture/Personal Property, Delinquent Tax Collection - R&T 760
General - R&T 721-892
Hearing Recording Transcription - V1-HPR 5083
Hearings - R&T 742, 743
Information Confidential - V2-Gov 15619
Insurance Company Assessment - CAC XIII-28
Notice of Equalization Hearing, Lawsuit Settlement Sufficient as - R&T 744
Penalty for failure to timely provide information to BOE, partial abatement of – R&T 830, 862
Personal Property/Fixture Delinquent Tax Collection - R&T 760
Placement on Roll - R&T 745
Public Utility Electrical Generation Facility – R&T 100.95
RR Loading Facility, Allocation of 20% of Cost to Tax Rate - R&T 100, 100.1, 100.11, 755, 756
Railway Companies – R&T 100.11
Ratio of Assessment- R&T 722
Reassessment Petitions - R&T 759
Report on 2012 State-Assessed Property Appeals – LTA 13/024
Roll Corrections - R&T 758
Tax Revenue Allocation, Situs Basis, San Bernardino Mountainview Power Plant – R&T 100, 100.95, 755, 756
Total Value Estimate to Auditor - R&T 755
Transmission of Roll to Auditor - R&T 756, 757
Unitary Property Allocation of Val - R&T 746
Unitary Value Notices - R&T 731
Unitary/Nonunitary Reassessment - R&T 741

182
State-Assessed Property (Cont)

Use of Unsecured methods to collect PP/Fixture Tax - R&T 670, 867
State Assesses, Reassessment Petitions - R&T 759
State Assistance Payments,
  Computation - R&T 97.5, 97.8
  Computation of Revenue Allocation - R&T 97.75, 97.8
  Defined - R&T 95
State Board, Regulations - V2-Gov 15606.5
State Board – (See BOE & State-Assessed Property)
State Board of Equalization, Government Code Provisions - Green Tab, V2
State Board of Equalization – (See BOE & State-Assessed Property)
State Boundary Changes,
  Legislature to Determine Taxation - CAC XIII-23
  Taxation of Affected Property - CAC XIII-23
State Coastal Conservancy, Annual Report - V2-Gov 51297.5
State Controller – (See Controller, State)
State Dept of Finance,
  Property Tax Administration Fund - R&T 95.31, 4703, 4703.2, [Gov 17613]
  Property Tax Administration Fund extended to 2001-2002 - R&T 95.31
  Property Tax Administration Grant Program - R&T 95.35
State Forests, Tax Payments to Counties - V2-PRC 4654
State Funds (See Funds, State)
State Income Tax Records,
  Access to - B&C 26453c & PIT 19551 (neither in PTLG), Atty Gen Opinion 84-1104 4/ of July 30, 1985 (IRS)
  Inspection by Assessor - B&C 26453c & PIT 19551 (neither in PTLG), footnote to R&T 405 (extent of Assessor's rights), Lyon's v. Estes, Atty Gen Opinion 84-1104 4/ of July 30, 1985 (IRS)
  Reciprocal Inspection - PIT 19551, B&C 26453c (neither in PTLG)
State Lands Commission,
  Application by , for Cancellation - V2-R&T 5026-5029
  Disclosure of Assessor Information - R&T 408(b)
State Mandated Costs (See Local Government),
  Crime Penalty Increases, Reimbursement - V2-R&T 2246.2
  Reimbursement - V2-R&T 2233
  Reimbursement for - V2-R&T 2229, 2235, 2237.3
  Reimbursement, Dept of Finance Estimate - V2-2242, 2243
  Reimbursement, Leg. Counsel Determination - V2-2241, 2244
State Map Act – (See Map Act)
State Policy, Separate Assessment - V2-R&T 2801
State Revenues, Legislative Vote Requirement to Increase - CAC III A-3
State Revenues – (See Funds, State)
State Superintendent of Public Instruction, Revenue Needs, Etc - R&T 100.1
State County Property Tax Administration Program, BOE to Assist in Evaluation - R&T 95.31
Statement,
  Affidavit asserting Timely Filing of Statements/Returns - R&T 166
  Amount & Property in Default - V2-R&T 3440-3448
  Annual Property – (See Property Statement)
  Annual Property, Report of Illegal Goods - R&T 129
  Annual Statistical, to BOE - R&T 407
  Cable TV, Annual Property Filing - R&T 107.7
  Change in Ownership – (See Change in Ownership COS)
  Consolidated Tax, Cost Recovery - V2-R&T 2611.7
  Consolidated Tax, Written Request prior to Sep 1, per - V2-R&T 2611.7
  Disabled Veteran's Property, with Affidavit - R&T 277
  Filing by Mail - R&T 166
  Financial, Welfare Exemption, Filing 1st Time & Thereafter - R&T 254.5
  Intent of, Owners of Enforceably Restricted Land - R&T 1630
  Mobilehome Change in Ownership - R&T 480
  Non-subversive Declaration, Exemption Filings - R&T 32
  PCOR – (See PCOR or Preliminary Change in Ownership)
  Preliminary Change in Ownership (See PCOR or Preliminary Change in Ownership)
  Postmark as Proof of Filing - R&T 166
  Private Railroad Car, Unsatisfactory - V1-RR Car 11314
  Property (See Property Statement)
  Residence of Claimant, Veterans' Exemption - R&T 252.1
  Separate Ownership of Land & Imps - V2-R&T 2188.2
  Statistical, Assessor's Penalty for Failure to File - R&T 1366
Statement (Cont)

Tax Rate, Statement to State Controller - V2-Gov 29109
Taxpayer, asserting Timely Filing of Affidavits, by - R&T 166
Valuation, Auditor's Penalty for Failure to File - R&T 1650
Valuation, Due to Controller/BOE by August 15 - R&T 1647-1649
Value, of, Written, for Fee, Appeal, Restrictions on - R&T 80.1; V2-B&P 11319
Welfare Exemption, Financial, Filing 1st Time & Thereafter - R&T 254.5

Statement of Intent, Owners of Enforceably Restricted Land - R&T 1630
Statement of Transfer, Life Insurance Co Separate Accounts - R&T 480.7, 487, [INS 10506]
Statewide Assessment Uniformity, BOE to encourage - R&T 169
Stationery, Assessor's, Board of Supervisors or BOE to provide - R&T 1251-1256

Statutory, Defined - R&T 217

Statute of Limitations,
  3 Year, Timber Tax Penal Sections - V1-Timber 38804
  4 Year - R&T 51.5(b), 532, 866(BOE), V2-R&T 4831(a)
  8 Year - R&T 75.11, 531.2, 532
  30 Year Presumption of Tax Paid - V2-Gov 43064
  30 Year, Liens Cease to Exist - V2-R&T 2195
  Assessment Roll, Clarify Provisions, Statute of Limitations – R&T 4831
  Change In Ownership, Tolled until COS/PCOR filed - R&T 75.11, 532
  COS filing and - R&T 75.11, 532
  Clerical Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
  Errors - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
  Escapes & Tax Changes - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
  Extension of Time - R&T 532.1
  Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
  General Letters to Assessors - LTAs 79/163, 82/124, 84/061, 91/053,
  Incorrect Entries on the Roll - V2-R&T 4831(a)
  Indefinite until COS filed - R&T 75.11, 532
  Judgment Errors - R&T 51.5, V2-R&T 4831, LTA 91/053
  PCOR filing and - R&T 75.11, 532
  Penalty for Escape BOE Assessments - R&T 866
  Private Railroad Cars, Cause of Action by Board – V1-RRCar 11471
  Roll Corrections - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
  Seizure & Sale of Property, Unsecured Tax - V2-R&T 2963
  Supplemental Assessments - R&T 75.11(d) & (e)
  Supplemental Assessment - LTA 91/053, 92/075, 93/003, 94/032,
  Supplemental Assessment, Effective After 14 Sep 92 only - R&T 75.11(d)
  Tax-Defaulted Property Sale - V2-R&T 3725, 3726
  Timber Tax Overpayment/Refund Claim - V1-Timber 38602
  Timber Tax Penal Sections, 3 Years - V1-Timber 38804
  Tolled until COS filed - R&T 75.11, 532

Statutes,
  Cost Reimbursement, Annual Review by Dept of Finance - V2-R&T 2246
  Increasing Crime Penalties, Cost Reimbursement - V2-R&T 2246.2
  State Mandated Costs, Annual Review by Dept of Finance - V2-R&T 2246
  Statutory Immunity, Govt Officials & Defamation Actions - Nadel v. Regents of UC
  Steel-Wheeled Vehicle Equipment, Assessment - R&T 994
  Step Transaction Doctrine, as Change In Ownership - Showa Invest. Corp. v. LA
  Stewardship Program Act of 1995, Agricultural Land - R&T 421.5, 422.5, [PRC 10200-10277]
  Stipulation,
    Assessor to Assessment Appeal, by - R&T 1607
    Assessors Error, to, effect on Appeal Filing Period - R&T 1603, 1605(b), LTAs 91/53, 95/36
    Non-valuation Issues, to exhaust Admin. Remedy - V2-R&T 5142
    Signed by Assessor & County Counsel, to be - R&T 1607
  Stock, Animals, as Business Inventory - R&T 129, 219, Rule 133(e)
  Stock Co-Ops, Separate Assessment - V2-R&T 2188.7
  Stock in Trade, of Blind Vendors, $1500 Exemption - R&T 216
  Stock Transfer, Cooperative Housing Stock Transfer - R&T 61
  Stock Transfer/Purchase, Corporation, Change in Ownership - R&T 64
  Storage Area, Rummage, Charitable Organizations, Museum Support - R&T 214.14(d)
  Storage Media, Electronic, Computer Programs (See Programs) - R&T 995-995.2, Rule 152, LTA 99/039
  Storage Tanks, Underground, New Construction Exclusion - R&T 70, LTA 99/062
Storms, January 1993, Disaster relief, Certificate of Reduction - R&T 196.61-.63
Street Improvements, Additional Tax Rates - V2-R&T 2272
Street Lighting, Additional Tax Rates - V2-R&T 2280
Streets, Additional Property Tax Rate for Improvements - V2-R&T 2272
Structures,
  Accessory, Mobilehome - V2-H&S 18008.5
  Defined - Rule 463.5(c)(9)
  Removal as New Construction - R&T 75.10, Rule 463.5
Stud Fee, Defined - R&T 5720
Stud Fee Classification, Defined - R&T 5720.5
Student Bookstores,
  College, Personal Property - R&T 203.1
  Personal Property Exempt - R&T 203.1
Student Government, Property used by, Exempt - R&T 202.2
Student Organization, Property used by, Exempt - R&T 202.6
Student Organization Property, University of California - R&T 202.7
Subdivision, of Rev & Tax Code, Defined - R&T 10
Subdivision Maps,
  Digital Copies - R&T 327.1
  Existing Residential Structure Prohibitions – R&T 327.5
Subdivision Map Act,
  Cellular Radio Transmission Sites, Exemption - V2-R&T 2823, [Gov 66412]
  Pre-Payment of Property Tax, Lot Line Adjustment - V2-R&T 2823, [Gov 66412]
Sublease, Possessory Interest,
  Govt Entity is not PI if Required of lessee, to - R&T 107.8
  No CIO if during est. term of possession - R&T 61, 62
Sublet, Possessory Interest, to Govt Entity is not PI if Required of lessee - R&T 107.8
Submerged Area, Defined - V2-Gov 51201
Subordination, of Lien,
  Tax Postponement - V2-Gov 16185
  To Other Liens - V2-R&T 2191.5
Subpoenas,
  Appeals - R&T 1609, 1609.5, Rule 322
  Appeals Board - R&T 1609.4 Rule 322
  County Board of Equalization Hearings - R&T 1600, 1609.4, 1609.5
  Custodian of Records Criminal Liability - Gov 6200-6201 [not in PTLG]
  Property Statement Information - R&T 454
  Relating to Property Statements - R&T 454
  State Board, by - V1-HPR 5086, V2-Gov 15613
  State Board of Equalization - V1-HPR 5083, 5086, V2-Gov 15613-15
  Witnesses for BOE Hearings - V1-HPR 5079
Subscribers' Contracts, Cable TV Intangible Rights - R&T 107.7(d)
Subscription,
  Affidavit, of, by Veteran's Representative - R&T 253
  Defined - R&T 18
Subsidiary Districts, Merged with Cities, Revenue Allocation - R&T 96.15
Subsidized Apartments,
  HUD §236 (See 236 Housing) - R&T 214(f), 402.9, 402.95, LTAs 76/076, 76/157, 77/10, 77/173, 79/037, 86/095
  HUD §515 (See 515 Housing) - R&T 214(f), 402.9, 402.95, LTAs 76/076, 76/157, 77/010, 77/173, 79/037, 86/095, 02/041
Subsidized Housing/Apartments, HUD Sections 236 & 515 - R&T 402.9, LTAs 76/076, 76/157, 77/10, 77/173, 79/37, 86/095, 02/041
Subsidy Payments,
  Low/Moderate Income, Exclusion from Income - R&T 402.9
  Non-consideration as Income - R&T 402.9
  Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Substances, Illegal,
  Assessment - R&T 129
  Exclusion from Business Inventory - R&T 129
Substantial Equivalent of New, defined - Rule 463 (b)(3), LTA 79/024
Substantially Damaged or Destroyed, Defined, Base Year Transfer - R&T 69.3
Subventions,
  Business Inventory Exemption, Prop Tax Relief - R&T 97.85
  Cigarette Tax, Reductions Due to Other Excess Tax - R&T 100.2(R)-3
Subventions (Cont)

LCA,
- Appropriations - V2-Gov 16140
- Funds, use of - V2-Gov 16145
- Ineligibility - V2-Gov 16146
- Payment of - V2-Gov 16142, 16142.5, 16144
- Purpose of - V2-Gov 16141
- Qualified Acreage Reports - V2-Gov 16144, 16154

Special Supplemental,
- Cities - V2-Gov 16110-16113
- Redevelopment Agency - V2-Gov 16110-16113
- Special Districts - V2-Gov 16110-16113

Subversion, Tax Statements, Returns, etc., Declaration of Non-subversion - R&T 32

Subzone, Whitewood, of Redwood Region, Timberland - R&T 434.5

Successor,
- Change in Ownership Statement 150-Day Filing Requirement - R&T 480
- Decedent's, Responsible for COS Penalty - R&T 482.1
- Responsible for Failure to File CIO Statement Penalty - R&T 482.1

Successor Liability,
- Notice of - V1-RR Car 11524
- Timber Tax - V1-Timber 38561-38565

Suitable, Defined - V2-Gov 51282

Suits,
- Collections from, to Enforce Timber Tax Payment - V1-Timber 38571
- Court Challenge of Sale of Prop for Unsecured Tax - V2-R&T 2954-2956
- For Impairment of Tax-Defaulted Property - V2-R&T 3441
- For Taxes - R&T 31, V2-3002-3006
- For Taxes, Unsecured Roll - V2-R&T 3002-3006
- Pending, Effect on Timely Appeal Hearing - Rule 309(c)
- Quiet Title Action, Trials - V2-R&T 3727
- Recovery of Erroneous Timber Tax Refund, - V1-TYT 38622
- Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Tax, U.S. Government - R&T 31
- Timber Tax Payment, Writ of Attachment - V1-Timber 38513
- to Enforce Payment of Pvt. Railroad Car Tax - V1-RR Car 11471
- Without Claims, Railroad Car Tax Refunds - V1-RR Car 11572

Summary Judgment, Unsecured Taxes - V2-R&T 3101

Summons, Quiet Title Actions - V2-R&T 3957-3960

Sundays, Saturdays and Holidays, Filing Deadlines falling on - R&T 166, 441, 724, V2-R&T 3351

Sunset Date,
- 10 Appeal Board maximum (back to 5 max), January 1, 1999, - R&T 1621
- Base Year Transfer, Extended Indefinitely - R&T 69.5
- Inter-County Base Year Transfers, January 1, 1999 - R&T 69.5

Superintendent of Public Instruction, Revenue Needs, Value Determination - 100.1

Superior Court Refund Action, While on R&T 4837.5 Installment Plan - V2-R&T 5145.5

Supervisors, Board of (See Board of Supervisors; County Board),
- Cancellation of Tax - V2-R&T 2610.5
- Chairman as Member of Appraisal Commission - R&T 1716
- Clerk to Transmit Hearing Officer Reports - R&T 1640, 1640.1
- Documentary Transfer Tax Imposition - V1-DTTA 11911
- Duties in Relation to Assessor - R&T 1251
- Fixing of County/District Tax Rates - V2-R&T 2151
- Levy Taxes - V2-R&T 2151
- Low Base Year Value, Power to Exempt - CAC XIII-7
- Provision of Assessor's Furniture/Equip - R&T 1251-6
- Resolution Authorize Credit Cards as Payment of Taxes/Fees - V2-R&T 2511.1
- Resolution, Pre-Payment of Prop Tax, Lot Line Adjustment - V2-R&T 2823, [Gov 66412]
- Tax Rate Adoption and Levyng - V2-Gov 29102

Supplemental Acts, to Revenue & Taxation Code, all Years - 2nd Pink Tab, Back of V-2

Supplemental Assessment,
- Agricultural Fair Exhibit - R&T 75.22
- Appeal, 12 months after Notice, if stipulation to Error in Judgment - R&T 75.31(c)(3)(B), 1605(b)
- Appeal Period, 60 Days from date of mailing of Tax Bill or Postmark - 75.31(c), 1605
- Appeal Period, 60 Days from date of Notice - 75.31(c), 1605
- Appeal Right, Notice of - R&T 75.31(c), (d)

186
**Supplemental Assessment (Cont)**

Bill Contents - R&T 75.51
Builder's Inventory Exclusion - R&T 75.12
Calamity - R&T 170(i)
Cancellation, Exemption Claim - R&T 75.12
Cancellation of Tax Bills Less than $50 - R&T 75.55, 155.20
Change in Ownership Billing Notice - R&T 75.30
Change in Ownership System - R&T 75-75.80
CIO System - R&T 75-75.80
Collection of Taxes - R&T 75.50-75.54
Computation by Auditor - R&T 75.41
Computation by Auditor - R&T 75.41
Date of Completion (See Date of Completion.) - Rule 463.5
Delinquency Penalties - R&T 75.52-.53
Disaster Relief, Enrollment of Reductions as - R&T 170(i)
Due Date - R&T 75.52
Due to Change in Ownership - R&T 75.11
Effective July 28, 1983 - R&T 75 (Footnotes)
Exclusions, Proration - R&T 531.2(b)
Exclusion of Historical Property Assessed under 439 - R&T 52, 75.14
Exclusion of Property Valued outside Art XIII-A - R&T 52, 75.14
Exclusion of Williamson Act Property - R&T 52, 75.14
Exempt Property Sold to Ineligible Transferee – R&T 75.23
Exemption Form - R&T 75.21, 75.22
Exemption Claim Refunds & Cancellations - R&T 75.12
Exemption, Exclusive Non-Profit College Use – ALO 790.0078
Exemptions - R&T 75.20-75.22
Fixtures - R&T 75.15
Limitations - R&T 75.14
Manufactured Homes - R&T 75.5, 5812
Mobilehome Accessories with $5000 or Less Value - R&T 75.55, 155.20
Mobilehome Accessories, Cancellation of Tax Bills - R&T 75.55, 155.20
Museums Exempt from - R&T 202.2
New Construction System - R&T 75-75.80
No Statute of Limitations on - R&T 75.11
Not Classified as Escapes - R&T 75.13
Notice of - R&T 75.30-75.32
Notice of, Taxpayer's Right to Assessment Appeal - R&T 75.31(c)
Open-Space Land, Nonrenewal – ALO 790.0185
Possessory Interest, Newly Created Excluded, Criteria - R&T 75.5
Proration Factors - R&T 75.41
Refunds - R&T 75.43
Refunds, Exemption Claims - R&T 75.12
Removals - R&T 75.10(b), Rule 463.5(c)(2)
Review, Informal, Right to - R&T 75.31
Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/060
Statute of Limitations,
  Effective After September 14, 1992 only - R&T 75.11 (d)
  General - R&T 75.11 (d) & (e), LTAs 93/003, 94/032
  Indefinite until COS filed - R&T 75.11, 532
  Tolled until COS filed - R&T 75.11, 532
Structures Defined - Rule 463.5(c)(9)
Tax Bill Contents - R&T 75.51
Tax Bill Mailing - R&T 75.51
Transmission to Auditor - R&T 75.40
Transmission to Tax Collector - R&T 75.50
Welfare Exemption (Extend Filing Period to 180 Days) – R&T 75.24

**Supplemental Homeowners' Exemption (See Homeowners' Exemption)**

**Supplemental Roll (See Roll, Supplemental)**

**Supplemental Subventions,**
  Redevelopment Agency - V2-Gov 16110-13
  Special, Cities - V2-Gov 16110-16113

**Supplemental Tax Bill,**
  Mailing - R&T 75.51
  Mobilehome Accessories with $5000 or Less Value - R&T 75.55, 155.20
  Mobilehome Accessories with Tax Bill Less than $50 - R&T 75.55, 155.20
Supplemental Unsecured Property Tax Levies, Defined - R&T 37
Supplemental Unsecured Property Tax Revenue, Defined - R&T 97.1
Supplemental Unsecured Tax, Late Payment Interest - R&T 37
Supplies, Hospital - LTA 90/045
Supplies & Inventory (See Business Inventories, Inventories, Inventory, Illegal Goods)
Survey,
   Assessment Practices Sampling Survey (See BOE)
   Land, of, Upon Court Order - R&T 458, 459, 459.5
Surviving Unmarried Spouse of Deceased Veteran - R&T 205.5
Swimming Pool Solar Heaters, as New Construction - R&T 73
System,
   Assessment - V2-Gov 43000
   Foundation, Mobilehome - V2-H&S 18551, 18551.1

T
Tailing Facility, Mining Property, Separate Appraisal Unit – R&T 53.5
Tangible Personal Property - R&T 106, 110, 401, 401.5, 601, Rule 123-4
Tanks, Liquid Petroleum Gas - Rule 153
Taxes,
   4-Year Payment, if Escape Assessment Bill over $500 - V2-R&T 4837.5
   4-Year Period for Payment Due to Corrections - V2-R&T 4837.5
   $20 or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
   30-Year Presumption of Payment - V2-Gov 43064
   $500, Payment over 4 Years if Escape assessment Bill over $500 - V2-R&T 4837.5
   1915 Bonds not Included, Tax-Default Redemption - V2-R&T 4186, 4218
   Abbreviations in Ad for Sale of Property for - R&T 156
   Ad Valorem, Levy by Counties and School Districts - R&T 93, 97.65
   Allocation - R&T 95-100.11, 100.95
   Allocation of, City of La Quinta - V2-STATS 1983 Ch. 53
   Allocation, Local Govt Jurisdictional Change - R&T 99
   Allocation, Schools - V2-ED 41203.1, 41023.3, 41204.4
   Annual Average Property, Timberland - V2-Gov 27423
   Apportionment - R&T 95-100.11, 100.95
   Apportionment of, before and after 1978-79 - R&T 93
   Apportionment Per R&T Code Prior to and After 1978-79 - R&T 93
   Authority/Duties of Board of Supervisors to Levy - V2-Gov 29102
   Bills – (See Tax Bills)
   Bill for, Tax-Defaulted Property - V2-R&T 2612, 2612.5
   Bonds, 1915, not Included, Tax-Default Redemption - V2-R&T 4186, 4218
   Calamity Bill Installment Deferral, Secured Roll - R&T 194-195.1
   Cancellation by Board of Supervisors - V2-R&T 2610.5
   Cancellation of,
      Property Deeded to Veterans' Welfare Board - V2-R&T 4986.4
      Property not Existing on Lien Date - V2-R&T 4986
      Quiet Title Suit against Tax Lien - V2-R&T 4990.3
      State-Assessed Property - V2-R&T 5011-5014
   Cancellation when Collection Cannot be Enforced - V2-R&T 4946
   Certificate, Sale of, Tax-Defaulted Property - V2-R&T 3776, 4501 et seq.
   City,
      Effect as Judgment- V2-Gov 43062
      Imposition for Local Purposes - CAC XIII-24
      Lien on Property Assessed, as - V2-Gov 43001-3, 43062-3
   Collected, Employee Evaluation not to be Based on - R&T 5907 ('93)
   Collection May Not be Impeded by any Process - CAC XIII-32, Rule 321(a), [Evidence Code 664]
   Collection Procedures, Committee on - V2-Gov 30302
   Collection/Levy Procedure, by State Controller - V2-Gov 30301
   Collections, Report to Auditor every 12 months of Moneys collected - R&T 2616
   Collection of - Yellow Tab Section of V2 (See also Tax Collection)
   Computation of, by Auditor - V2-R&T 2152, 2152.5
   Correctness of - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Taxes (Cont)

Credit Card use for Payment - V2-R&T 2511.1
Debt Service, Water District, Mobilehomes Exempt - V2-Water 20220
Default as of 12:01 July 1 - V2-R&T 3436
Defaulted, Deferral of, Installments - V2-R&T 4222.5
Deferral, of Installment, Calamity, Secured Roll - R&T 194-195.1
Defined - V2-R&T 107
Delinquency, Change in Ownership - Rule 462.140
Delinquent,

Civil Actions - V2-R&T 3007
General – (See Delinquent Taxes; Tax-Defaulted Property)
Los Angeles County Civil Unrest - R&T 171
Payment by Mail - V2-R&T 2512.5
Personal Property/Fixture on Board Roll, Collection of - R&T 760
Refunds Applied to - V2-R&T 2635.5
Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.
Seizure and Sale - V2-R&T 2963
Small Sums, Discharge of Accountability of Tax Collector - V2-R&T 2923
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Unsecured, Vessel Certification Denied - V2-R&T 3205, [VEH 9880]

Delinquent Tax Bills - V2-R&T 2612, 2612.5
Determination of - V2-R&T 2151-2152.5
Discharge of Accountability, Tax Collector, Delinquent Tax, Small Sums - V2-R&T 2923
Distribution of - Yellow Tab Section of V2
Distribution of Delinquent Tax - V2-R&T 4658-4658.4
Distribution,

Alternative Procedure - V2-R&T 4701-4717
Delinquent Unsecured Roll - V2-R&T 4658, 4658.4
Deposits in General Fund - V2-R&T 4651.2
Proceeds from Tax-Default Sale, of - V2-R&T 4671-4, 4704
Redemption's - V2-R&T 4656-4656.7
Schools - V2-ED Code 41203.1, 41023.3, 41204.4
Secured Roll - V2-R&T 4653-4653.8
Unsecured Roll - V2-R&T 4655-4655.4

Documentary Transfer - V1-DTTA 11901-11934 (See also Documentary Transfer Tax)
Documentary Transfer Tax Act – (See Documentary Transfer Tax)
Double Taxation, Prohibition of - R&T 102
Employee Evaluation not to be Based on - R&T 5907
Entry of, by Auditor - V2-R&T 2152
Erroneous Payment to State, by Local Govt - R&T 34
Erroneously Charged - V2-R&T 4986
Escape Assessment, 4-Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Escape Assessment, Payment over 4 Years if Bill over $500 - V2-R&T 4837.5
Estimates - See Gov Code, State Map Act, Art 8, Sec 66491 et seq. (not in PTLG)
Excess, Return of, by Local Govt - CAC III B-2
Excess Railroad Car, Return of - V1-RR Car 11514
Excess Revenues - R&T V2-2611.5
Exempt Property, Cancellation - V2-R&T 5081-5091
Exemption – (See Exemption)

Four Years, Payment over, if Escape Assessment Bill over $500 - V2-R&T 4837.5
General Reasons Auditor May Cancel - V2-R&T 4986
Held by BOE at Termination of Business - V1-Timber 38565
Imposition for Local Purposes - CAC XIII-24
In Default as of 12:01 July 1 - R&T 3436
In Lieu, Railroad Car Tax - V1-RR Car 11252
Income – (See Income Tax)
Income, Banks - V1-Corp 23181
Income, Imposition - CAC XIII-26
Increase in Amount Due to Roll Correction - V2-R&T 4836, 4836.5
Installment Deferral, Secured Roll - R&T 194-195.1, (See also Calamities, Disaster Relief)
Installment Payments - V2-R&T 4837.5
Installment Plan per R&T 4837.5, Superior Court Refund Action during - V2 R&T 5145.5
Interest on Late Payment, Supplemental Unsecured - R&T 37
Judgment, as - V2-R&T 2186
Judgments for, Timber Yield Tax – (See Timber Tax Judgments)
Legislative Vote Required to Increase State Revenue - CAC III A-3

189
Taxes (Cont)

Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
Levy Limitations - CAC III A-1-6
Levy of - Yellow Tab Section of V2 (See also Tax Levying)
Levying by Board of Supervisors - V2-R&T 2151
Liabilities Out-of-State, Enforcement of - R&T 30
Liability of Public entity for, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Lien, as - V2-R&T 2187
Lien on Unsecured Roll, Secured PP at Sale of RP - V2-R&T 2189
Lien only against Condominium Unit Assessed - V2-R&T 2188.6
Local Govt, Annual Limit - CAC III B-1-11
Local Govt, Rates set by Legislature - CAC XIII-20
Lost, Reimbursement to Local Govt - CAC XIII-25
Maximum Ad Valorem - CAC III A-1
Mistakenly on Secured Roll - V2-R&T 4840
Nonpayment of Private Railroad Car Tax - V1-RRCar 11406, 11407
Notice of Cancellation to Last Assessee - V2-R&T 4946-47
Notice of Overpayment - V2-R&T 2635
Ocean Marine - CAC XIII-28
Overpayment & Refunds, Timber Yield Tax – (See Timber Tax Overpayment)
Overpayment, Timber, Credit or Refund - R&T 434.6
Paid on Wrong Property, Credit to Intended Prop - V2-R&T 4911-4916
Partial Payment - V2-R&T 2636, 2708, 4143
Payment by Coin - V2-R&T 2502
Payment by County Warrant - V2-R&T 2511
Payment of,
  Credit Card use - V2-R&T 2511.1
  Deadlines Falling on Weekends & Holidays - R&T 166, 724, V2-R&T 2512
  Mail, by - R&T 166, 724, V2-R&T 2512
  Postmark date of Mail deemed as Date Received - V2-R&T 2512
  Refunds - V2-R&T 5101, 5146, 5148
  Unsecured Roll – (See Roll, Unsecured)
Payment on Wrong Property, Cancellation Voucher - V2-R&T 4912
Payment over 4-Year Period, Due to Corrections - V2-R&T 4837.5
Payment over 4-Year Period, Escape Assessment Bill over $500 - V2-R&T 4837.5
Payment to Counties, State Forests - V2-PRC 4654
Payment to Special Districts by Cities - V2-Gov 43073
Payment under Protest Due to Lack of Notice - R&T 620
Personal Property, Lien - V2-R&T 2189, 2189.3
Personal Property on Secured Roll, 1/2 Due 1 Nov, Option - V2-R&T 2700-01
Personal Property on Secured Roll, all Due 1 November - V2-R&T 2605
Personal Property on Secured Roll, Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Place of Payment - V2-R&T 2613
Pledge of Portion, by Redevelopment Agency - V2-H&S 33671
Postponement of Payment, Aged Persons - CAC XIII-8.5, V2-R&T 2505, 2514, 2615.6 (See also Tax Postponement; Aged Persons)
Pre-Payment of, Lot Line Adjustments - V2-R&T 2823, [Gov 66412]
Presumed to have been Paid after 30 Years - V2-Gov 43064
Property,
  Annual Average, Timberland - V2-Gov 27423
  Commission on Equity - [Senate Resolution #42, 1991]
  Vote Requirement to Increase - CAC III A-3
Proration, PERS Property - V2-Gov 7510
Railroad Car, Deposit of - V1-RR Car 11701
Rate Errors, Notification by State Controller - V2-R&T 2325.1
Rate of (See also Tax Rate),
  Additional/Audits, by Controller - V2-R&T 2271, 2271.1, 2274
  City - V2-R&T 2262, 2266.5, 2280.1, V2-Gov 43004.5
  County - V2-R&T 2261-2261.2
  Local Govt, set by Legislature - CAC XIII-20
  Private Railroad Car Tax - V1-RR Car 11401, 11403
  Set by 1 September, Board of Supervisors - V2-Gov 29100
  Unsecured Roll - CAC XIII-12, V2-R&T 2237.5, 2905
  Veterans' Exemption - Rule 464
Rebate, Manufacturing Equipment - V2-R&T 5108
Rebate of, by Redevelopment Agency - V2 R&T 5108
Receipts for Payment - V2-R&T 2615
Redevelopment Agencies, Definition - V2-H&S 33672
Reduced, Property Leased by the University of California - R&T 202.2
Reduction of, Property Leased to Libraries - R&T 202.2
Reduction, Leased Land - R&T 202.2
Refunds – (See Refunds)
Refunds, $5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
Refunds, Rate of Interest - V2-R&T 5150-5153
Remittance by Mail - V2-R&T 2512-2513
Report to Auditor by Tax Collector every 12 months, Moneys collected - V2-R&T 2616
Representatives – (See Tax Representatives)
Reserve Fund, Timber - Rule 1026, (See also Timber Tax)
Revenue Allocation – (See Local Government)
Revenue District, Collected by County, Refund of - V2-R&T 5099
Revenue Law Enactment - CAC XIII-33
Sale of Property for - 4th Yellow Tab Section, V2 - V2-R&T 3351-3972, V2-Gov 43005
Sale of Property for, Distribution of Proceeds Priorities - V2-R&T 2192.2
Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.
Sales – (See Tax Sales)
Santa Clara County Allocation - R&T 97.41
School District, Annual Levy of - CAC XIII-21
School District, Impoundment of Disputed - V2-Ed 14240
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Small Sums of Delinquent Tax, Unsecured Roll, Discharge of Accountability - V2-R&T 2923
Special City, Imposition of - CAC III A-4
Special, power to Impose - CAC III A-4
Special, Voter-Approved - V2-Gov 50075-50077
State Forests, Payment to Counties - V2-PRC 4654
Suit for, Unsecured Roll - V2-R&T 3002-3006
Supplemental Assessment, Collection of - R&T 75.50-75.54
Supplemental Roll, as Lien - R&T 75.54
Tax Bill Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Timber Yield – (See Timber Tax)
Timber, Deposit of - V1-Timber 38901, 38903
Timber, Distributed to Counties 30 November - V1-Timber 38905.1
Twenty Dollars or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Unclaimed, Refund of - V2-R&T 5102
Unpaid, Decrease In, Due to Correction - V2-R&T 4835
Unpaid Timber, Liability for - V1-Timber 38574
Unpaid, Notice of - V2-R&T 2611
Unsecured (See also Roll, Unsecured; Taxes, Unsecured; Unsecured Roll),
  Delinquent 31 Aug - V2-R&T 2922
  Due Date of Tax - V2 R&T 2901, 2922
  Due Lien Date - V2-R&T 2901
  Entry of Payment by Tax Collector - V2-R&T 2913
  Last Day to Avoid Additional Penalty, October 31 - V2-R&T 2922
  Last Day to Pay 31 Aug Tax W/Ot Additional Penalty is October 31 - V2-R&T 2922
  Mailing no later than 30 days prior to Delinquency - R&T 2910.1
  Payment by Mail - V2-R&T 2929
  Payment of – (See also Unsecured Roll Payment)
  Payment of - V2-R&T 2910.7, 2913-13.5, 2928.1, 2929
  Pro Rata Payment - V2-R&T 2927.7
  Recordation of Judgment/Lien - V2-R&T 3103
  Satisfaction of Judgment - V2-R&T 3107
  Seizure & Sale for - V2-R&T 2951-2963
  Summary Judgment - V2-R&T 3101
  Tax Rate - V2-R&T 2905
  Vehicle License Fee in Lieu of Other - V1-VEH 10758
  Verification of - R&T 164
Tax Administration Funding for Assessment Appeals Board - R&T 95.3
Tax Administration Grant Program - R&T 95.35
Tax Administration Program - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Administration Program, Extended to 2001-2002 - R&T 95.31
Tax Agencies, Validation/Destruction of Records - 1st Pink Tab, Back of V2
Tax Agency Bids, Tax-Defaulted Property - V2-R&T 3705
Tax Agency Consolidation - R&T 38
Tax Allocation (See also Allocation),
   General - R&T 95-100.11, 100.95
   Local Govt. Jurisdictional Change - R&T 97.3
Tax Apportionment - R&T 95-100.11, 100.95
Tax Base Reduction, Due to Exemptions, Report of - V2-STATS 1971 Ch. 1762
Tax Bills,
  4-Year Payment, if Escape Assessment Bill over $500 - V2-R&T 4837.5
  4-Year Installment Payment Plan, Escape Assessment, Interest Charge - V2-R&T 4837.5
  $500, Payment over 4 Years if Escape assessment Bill over $500 - V2-R&T 4837.5
  Calamity Tax Installment Deferral, Secured Roll - R&T 194-195.1
  Cancellation, $50 or Less - R&T 75.55, 155.20
  Content of - R&T 75.51, V2-R&T 2611, 2611.6
  Cancellation, where Collection Cost Excessive - V2-R&T 4986.8
  Delinquent – (See Delinquency, Delinquent Taxes)
  Delinquent Installment Penalty - V2-R&T 2617, 2618, 2704, 2705
  Deferral of Bill Installment, Secured Roll Calamity - R&T 194-195.1
  Escape, Proration of - R&T 531.2(b)
  Escape Assessment, Payment over 4 Years if Bill over $500 - V2-R&T 4837.5
  Escape Assessments, 4 Year Installment Payment Plan Interest Charge - V2-R&T 4837.5
  Four Years, Payment over, if Escape Assessment Bill over $500 - V2-R&T 4837.5
  Information on - R&T 75.51, V2-R&T 2611, 2611.6
  Informational Copy - V2-R&T 2610.6
  Installment plan, 4 Year, for Escape Assessment Bills over $500 - V2-R&T 4837.5
  Mailing of - V2-R&T 2610.5
  Mailed on or before November 1 - V2-R&T 2610.5
  Mailed to Incorrect Address - V2-R&T 2610.5
  Mobilehome Accessories with Value of $5000 or Less - R&T 75.55, 155.20
  Payment by Mail - R&T 166, 724, V2-R&T 2512
  Payment by Mail, Deadlines Falling on Holidays/Weekends - R&T 166, 724, V2-R&T 2512
  Payment over 4 Years, Escape Assessment Bill over $500 - V2 R&T 4837.5
  Proration of Escaped Assessments - R&T 531.2(b)
  Reductions in Base Year Value Resulting in Refund - V2-R&T 5069.8
  Separate Assessment, State policy for - V2-R&T 2801
  Separate Assessment Generally - V2-R&T 2188-2189.2, 2801-2827
  Single, Pipeline Lands and Rights of Way, Combination into Single Assessment - 401.13
  Supplemental, Content of - R&T 75.51
  Supplemental, Mailing of - R&T 75.51
  Unsecured Roll,
    Delinquent August 31 - V2-R&T 2922
    Due Date of Tax - V2-R&T 2901, 2922
    Entry of Payment by Tax Collector - V2-R&T 2913
    Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
    Mailing no later than 30 days prior to Delinquency - R&T- 2910.1
    Pro Rata Payment - V2-R&T 2927.7
    Record Judgment - V2-R&T 3103
    Satisfaction of Judgment - V2-R&T 3107
    Summary Judgment - V2-R&T 3101
    Tax Rate - V2-R&T 2905
  Tax Certificate Sales,
    Orange County, - V2-R&T 3776, 4501 et seq.
    Tax-Defaulted Property - V2-R&T 3776, 4501 et seq.
  Tax Changes (See also Roll Corrections),
    General - V2-R&T 4988, 4990,
    Statute of Limitations - R&T 51.5, 531.2, 532, 866
  Tax Clearance Certificate,
    Floating Homes - V2-R&T 2189.9
    Mobilehome - R&T 5832
  Tax Collecting Procedure Committee - V2-Gov 30302
  Tax Collection,
    Accounting for Moneys - V2-R&T 2616
    Agencies Other than County - R&T 162.5
    Agreements for Debt Collection Services - V1-Timber 38575
    Aircraft, Procedure - R&T 5392

192
Tax Collection (Cont)

Alternative Procedure - V2-R&T 2851-2862
Amount Does not Justify Collection - V2-R&T 2611.1-2611.4
Bill,
Delinquent – (See Delinquency, Delinquent Taxes)
Failure to Receive - V2-R&T 2610.5
Information Copy - V2-R&T 2610.6
Information Included on - V2-R&T 2611, 2611.6
Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Mailing of - V2-R&T 2610.5
Notice of Ineligibility, Homeowners’ Exempt - V2-2615.5
Tax assistance/Postponement Notices - V2-R&T 2615.6
Tax-Defaulted Property - V2-R&T 2612, 2612.5

Business Termination,
Certificate of Payment - V1-RR Car 11523
Failure to Withhold - V1-RR Car 11522
Notice, Successor Liability - V1-RR Car 11524
Tax Withhold from Purchase - V1-RR Car 11521
Calamity, Bill Installment Deferral, Secured Roll - R&T 194-195.1
Certificated Aircraft, Taxing Agencies - R&T 1155, 1156
Certificates of Delinquency, Recording - V2-R&T 2191.3
Charges for Prop Placed on Roll after Delivery - V2-2604
Charging Collector with Taxes - V2-R&T 2603
Collection Cost Recovery Fee from Delinquent Taxpayers – R&T 11534, 38577
Declaratory Relief from Illegal/Unconstitutional - V2-R&T 4808
Deeds - R&T 176
Deeds, Taxing Agency - R&T 175, 177
Default, Notice of Changes to Controller - V2-R&T 4803
Delinquency – (See Delinquency, Delinquent Taxes)
Delivery of Roll by Auditor to Collector - V2-R&T 2601
Discharge from Accountability for - V2-R&T 2611.1-2611.4
Discharge of Accountability, Small Sums of Unsecured Delinquent Tax - V2-R&T 2923
Dissolution of Corporation - [B&C 11533]
Document & Record Fee Collection - R&T 162
Documentary Transfer Tax - V1-DTTA 11931
Duty of - V2-R&T 2602
Employee Evaluation not to be Based on - R&T-5907
Facsimile Signature - R&T 168
Fixtures/Personal Property on Board Roll, Delinquent - R&T 760
Illegal/Unconstitutional Value Method - V2-R&T 4808
Injunctions - V2-R&T 4807
Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Installments - V2-R&T 2605-2607.1, 2700-2708
Instructions/Advice from State Controller - V2-Gov 30300
Legislative Power - CAC XIII-2
May Not be Impeded by any Process - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Mobilehome - R&T 5830-5832
Mobilehome Tax Clearance Certificate Issuance - R&T 5832
Mobilehomes - R&T 5830-5832
Official Acts, Time Extension for - R&T 155.3
On Part of Assessment - V2-R&T 2801
Personal Property/Fixture Delinquent Tax on Board Roll - R&T 760
Postponed Property Tax - V2-R&T 3201-3204
Power of - CAC XIII-31, -32
Private Railroad Car Tax - V1-RR Car 11451-11496
Prop Releases Subject to Liens Caused by Escape, BOE - R&T 867
Racehorse Taxation - R&T 5761-5768, Rule 1045
Railroad Car,
Certificate of Payment - V1-RR Car 11523
General - V1-RR Car 11451-11496
Insufficient Withholding from Sale - V1-RR Car 11522
Notice of Sale - V1-RR Car 11512
Notice of Successor Liability - V1-RR Car 11524
Return of Excess Revenue - V1-RR Car 11514
Sale of Property - V1-RR Car 11513
Seizure of Property - V1-RR Car 11511

193
Tax Collection (Cont)

Withholding from Purchase Price - V1-RR 11521
Redemption Account Reports under oath every 12 Months - V2-R&T 2616
Redemption Certificate Changes, Notice to Controller - V2-R&T 4803
Reports - R&T 157
Seizure/Sale,
  Notice of - V1-RR Car 11512
  Return of Excess Revenue - V1-RR Car 11514
  Sale of Property - V1-RR Car 11513
  Seizure of Property - V1-RR Car 11511
State Revenue Increase, Legislative Vote Needed - CAC III A-3
Suit for Taxes - R&T 31, V2-R&T 3002-3006
Supplemental Assessments - R&T 75.50-75.54
Taxing Agency Deeds - R&T 175, 177
Taxpayer Complaints against Assessor - R&T 1362
Timber Yield Tax - V1-Timber 38501-38563
Unsecured Roll – (See Payment of Tax & Roll, Unsecured & Taxes, Unsecured)
Ventura County - R&T 99.38
Verification of Property Tax - R&T 164
Warrants,
  Collection of Fees - V1-RR Car 11503
  Issuance of - V1-RR Car 11501
  Payment of Fees - V1-RR Car 11502
Tax Collector,
  Access to Certain Assessor’s Records - R&T 408(d)
  Access to Social Security Number Information Held by Assessor - R&T 408(d)
  Accounting to Auditor every 12 months, Moneys collected - V2-R&T 2616
  Auditor to Deliver Roll To, 30 September - V2-R&T 2601
  Board of Supervisors Resolution, Approval of Tax Sale - V2-R&T 4839.2
  Cancellation of Penalties Due to Errors - V2-R&T 4985
  Certificates of Delinquency, Recording - V2-R&T 2191.3
  Charging with Taxes - R&T 2603
  Consolidated Tax Statements, Written Request prior to September 1 - V2-R&T 2611.7
  Consolidated Tax Statements, Cost Recovery - V2-R&T 2611.7
  Debt Collection Service Agreements - V1-Timber 38575
  Declaration of Default to Controller - V2-R&T 4803
  Deeds - R&T 176
  Deeds, Recordation of, Sale of Defaulted Property - V2-R&T 3804
  Deeds, Recordation of, Controller to be Given a Conformed Copy - V2-R&T 3804
  Default, Notice of Changes to Controller - V2-R&T 4803
  Defined - V2-Gov 43003
  Delinquent Tax, Access to Certain Assessor's Records - R&T 408(d)
  Delivery of Unsecured Assessment Records - V2-R&T 2909.1
  Delivery of Unsecured Roll by Auditor - R&T 1651
  Discharge from Accountability for Collection - V2-R&T 2611.1-4
  Discharge of Accountability, Small Sums of Unsecured Delinquent Tax - V2-R&T 2923
  Dissolution of Corporation - V1-B&C 11533
  Document & Record Fee Collection - R&T 162
  Duty of - V2-R&T 2602
  Entry of Payment of Unsecured Roll Tax by - V2-R&T 2913
  Equalized Unsecured Roll Corrections from Auditor. - R&T 1651
  Extension of Official Acts by Controller - R&T 155.3, 155
  Facsimile Signature - R&T 168
  Injunctions - V2-R&T 4807
  Instructions/Advice, from State Controller - V2-Gov 30300
  Mail County Tax Bills on or before 1 November - V2-R&T 2610.5
  May Recommend Cancellation of Tax to Board - V2-R&T 2610.5
  Notice to DMV to Withhold Vessel Cert. - V2-3205, [VEH 9880]
  Notified by Assessor if §619 Notice Provided - R&T 1603
  Prop Release Subject to Lien Caused by Escape, BOE - R&T 867
  Publish List of Tax Due/Delinquent Dates, November 1 - V2-R&T 2609
  Racehorse Taxation - Rule 1045
  Recordation of Deed, Sale of Defaulted Property - V2-R&T 3804
  Recordation of Deed, Controller to be Given a Conformed Copy - V2-R&T 3804
  Redemption Certificate Changes, Notice to Controller - V2-4803
  Redemption Payment Applied to Wrong Prop - V2-R&T 4920-25

194
Tax Collector (Cont)

Reminder Notice of Impending Default - V2-R&T 3351, 3371
Report to Auditor every 12 months, Moneys collected - V2-R&T 2616
Report to Auditor of Cancellations - V2-R&T 4985.1
Report to Auditor every 12 months, Moneys collected - V2-R&T 2616
Reports - R&T 157
Roll Extension, Extension Official Acts by Controller - R&T 155.3, 155
Separate Assessment Requests, time period to file – R&T 2821
Tax Sale, Board of Sups Resolution Approving of - V2-R&T 4839.2
Transfer of Duties from Auditor - V2-R&T 4985.1
Transmission of Supplemental Assessment to - R&T 75.50
Unsecured methods to collect Secured State-Assessed Personal Property Tax - R&T 760, 867
Unsecured Roll, Entry of Payment of Tax by - V2-R&T 2913

Tax Credit, Certificated Aircraft - V2-R&T 5096.3
Tax Credit Allocated by CA Tax Credit Committee for Low-Income Housing Not Income - R&T 402.95
Tax Deed Sale – (See Tax-Defaulted Property, Sale)
Tax Deeds, City - V2-Gov 43004
Tax Default,
As of 12:01 July 1 - V2-R&T 3436
Erroneous Re-Declaration of - V2-R&T 4839.1

Tax-Defaulted Property,
Acts Which Impair Value of - V2-R&T 3441
Affidavit of Default, Publication - V2-R&T 3371-3375
Appraisal Fee, Welfare Exempt Property - R&T 3698.5
Approval of Sale, by Board of Supervisors - V2-R&T 4839.2
Assessment - R&T 614
Assessor's Records, Entry on - V2-R&T 3443, 3443.5
Auction price min as taxes & costs due - V2-R&T 3698.5
Bill for Taxes - V2-R&T 2612, 2612.5
Board of Supervisors Approval of Sale - V2-R&T 4839.2
Certificate, Tax, Sale of - R&T 3776, 4501 et seq,
Certificate, Tax, Orange Co - R&T 3776, 4501 et seq,
Change in Ownership - Rule 462.140
Collection of Bills - V2-R&T 2612, 2612.5
Combination of Contiguous Property - V2-R&T 3692
Contiguous Unusable Parcel, Combination - V2-R&T 3692
Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Credit for Installment Plans - V2-R&T 4336-7
Declaration of Default,
Cancellation - V2-R&T 3444
General - V2-R&T 3436
Void - V2-R&T 3444
Deed to Purchaser - V2-R&T 3804-3806
Deed to State, etc.
Assessments - R&T 568
Contents - V2-R&T 3793-3795
Contesting Validity - V2-R&T 3804-06
Controller OK - V2-R&T 3795
Definitions - V2-R&T 3771-3772.5
Effective Date - V2-R&T 3802
Escape Assessment - R&T 531.7
Invalidity - V2-R&T 3809, 3810
Irregularities - V2-R&T 3809-10
Joint Purchases - V2-R&T 3792
Nonprofit Org - V2-R&T 3791.4, 3795.5
Notice of Agreement - V2-R&T 3796-3801
Option to Buy - V2-R&T 3794
Payments - V2-R&T 3791.5, 3808
Price at Purchase - V2-R&T 3775
Purchase - V2-R&T 3791.3
Deeds, Parity of - V2-R&T 3713
Default on Redemption Payment - V2-R&T 4222
Deferral of Defaulted Taxes, Installments - V2-R&T 4222.5
Defined - R&T 126
Delinquent List Publication - V2-R&T 3371-3385
Delinquent Taxes, Bill - V2-R&T 2612, 2612.5
Tax-Defaulted Property (Cont)

Distribution of Sale Proceeds - V2-R&T 4671-76, 4704
Entry on Assessor's Records - V2-R&T 3443, 3443.5
Entry on Roll - V2-R&T 3439, 3442
Erroneous Computations - V2-R&T 4114
Erroneous Declaration of - V2-R&T 4991
Erroneous Redeclaration of Default - V2-R&T 4839.1
Errors - V2-R&T 3438
Estimate of Redemption Amount - V2-R&T 4105.1
Filing of Delinquent List - V2-R&T 4104.3
Impairing Value, Prohibition of - V2-R&T 3441
Impairment or Waste as Misdemeanor - V2-R&T 3441
In Default as of 12:01 July 1 - V2-R&T 3436
Index Record(s) - V2-R&T 4110
Installment Payment as Credit to Lien - V2-R&T 4142
Installment Plan per R&T 4837.5, Superior Court Refund Actions during - V2-R&T 5145.5
Land List, Sale for Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
Liens, Satisfaction/Removal - V2-R&T 4131-4159
List/Affidavit of Default Pub by Sep 8 - V2-R&T 3371-2
Minimum Sale Price, Welfare Exempt Property - V2-R&T 3698.5
Negotiable Paper - V2-R&T 3451-3456
Notation of Redemption - V2-R&T 4109
Notice of Impending Default - V2-R&T 3351-3353, 3371
Notice of Power & Intent to Sell - V2-R&T 3361-66
Notice of Power to Sell - V2-R&T 4839
Notice to Sell - V2-R&T 3362, 3365, 3704.7
Oil & Gas Mineral Rights - V2-R&T 3692
Omission from Publication, if Redeemed - V2-R&T 3371-2
Parcels not Combined - R&T 455
Parity of Deeds - V2-R&T 3713
Payment Prior to Declaration of Default - V2-R&T 3437
Payments on Wrong Property - V2-R&T 4920-4925
Penalties - V2-R&T 4103
Postponement, Notice of to be put on Roll - V2-R&T 2514
Property not on Roll - V2-R&T 4104
Publish List of, 8 September - V2-R&T 3371
Purchase/Rehab by Nonprofit Org - V2-R&T 3695.5, 3791.4
Quiet Title Actions - V2-R&T 4113 (See also Quiet Title Action)
Receipts - V2-R&T 4106
Redemption (See also Redemption),
  Entry on Roll - R&T 568, V2-R&T 3813
  Property not on Roll - R&T 657
  Report to Controller by Collector - V2-R&T 3811
  Rights - V2-R&T 3803
  Rights of Taxing Agencies - V2-R&T 3773
  Roll, Entry on - R&T 568, V2-R&T 3813
  Sales Between Tax Agencies - V2-R&T 3841
  State's Rights - V2-R&T 3774
Redemption Installment Payments – (See Redemption)
Redemption Payments, Generally – (See Redemption)
Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Removal/Destruction, Etc, Prohibited - V2-R&T 3441
Right to Redeem - V2-R&T 4101
Roll, Entry on - V2-R&T 3439, 3442
Sale,
  4 years, within, by Tax Collector - V2-R&T 3692
  6-year intervals, within, if no acceptable bids - V2-R&T 3692
  Acceptable bids lacking, Sale at 6 Year intervals - V2-R&T 3692
  Approval by Board of Supervisors - V2-R&T 3694, 3699
  Assessor to Describe Property - V2-R&T 3691.3
  Auctions, Public - V2-R&T 3693, 3706
  At Intervals of no more than 6 years - V2 R&T 3692
  Bid Minimum as Taxes & Costs Due - V2-R&T 3698.5
  Bids, by Taxing Agency - V2-R&T 3705
  Bids, Sealed - V2-R&T 3692
  Cash or Credit Sale - V2-R&T 3693.1

196
**Tax-Defaulted Property (Sale) (Cont)**

- Combination with Contiguous Property - V2-R&T 3692
- Conditions - V2-R&T 3692.2
- Consent of Their Tax Agency - V2-R&T 3695, 3695.3
- Contiguous Unusable Parcel, Combination - V2-R&T 3692
- Controller Authorization - V2-R&T 3694, 3700
- Controller Notification - V2-R&T 3691-3691.5
- Deed to Purchaser - V2-R&T 3708-3712
- Definitions - V2-R&T 3692.1
- Deposit of Proceeds - V2-R&T 3718
- Electronic Public Auction - V2-R&T 3692.2
- Fair Market Value - V2-R&T 3698.5
- For Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
- General - V2-R&T 3706
- Medium of Payment - V2-R&T 3693, 3693.1
- Minimum Price - V2-R&T 3698.5, 3706
- Minimum Price, Welfare Exempt Property - R&T-3698.5
- New Tax Deed after Nonpayment - V2-R&T 3728.1
- Nonpayment, New Tax Deed - V2-R&T 3728.1
- Nonprofit Organization as Buyer - V2-R&T 3695.5
- Notice of Intended Sale - V2-R&T 3702-3704.7
- Notice of Power/Intent to Sell - V2-R&T 3361-66
- Notice to Parties of Interest - V2-R&T 3701
- Notification of Board of Supervisors, Collector - V2-R&T 3698
- Objections by Other Tax Agencies - V2-R&T 3695-95.4
- Operation of Law, by - V2-R&T 3436-3448
- Parcels not Usable - V2-R&T 3692
- Payment Method - V2-R&T 3693
- Payment of Tax by former Owner - V2-R&T 3728
- Payment, Medium of - V2-R&T 3693, 3693.1
- Portion of Property - V2-R&T 3691
- Postponement of - V2-R&T 3706.1
- Power to Sell - V2-R&T 3691
- Price, Minimum - V2-R&T 3698.5, 3706
- Price Minimum, Welfare Exempt Property - V2-R&T 3698.5
- Price min as taxes & costs due - V2-R&T 3698.5
- Private Party, after Sale to State – (See Redemption, Sale)
- Private Party, Effect on Lien - V2-R&T 3695, 3695.3
- Property Description by Assessor - V2-R&T 3691.3
- Property Needed for Public use - V2-R&T 3695.4
- Public Auctions - V2-R&T 3693, 3706
- Quiet Title Actions - V2-R&T 3727
- Redemption - V2-R&T 3707, 3728, 4112
- Refund of Purchase Price - V2-R&T 3729, 3731
- Report of, to Treasurer - V2-R&T 3718
- Report to Assessor - V2-R&T 3716
- Report to Other Tax Agencies - V2-R&T 3720
- Request for Auction, Low-Income Housing - V2-R&T 3692.2
- Rescinding Sale - V2-R&T 3731, 3731.1
- Sealed Bids - V2-R&T 3692
- Share Claim, Other Tax Agencies - V2-R&T 3721-24
- Statute of Limitations, Validity - V2-3725-26
- Tax Agency Bids - V2-R&T 3705
- Tax Certificate - V2-R&T 3776, 4501 et seq.
- Tax Certificate, Orange Co - V2-R&T 3776, 4501 et seq.
- Tax Collector must Record Deed - V2-R&T 3804
- Tax Collector to give Controller a Deed Copy - V2-R&T 3804.2
- Taxes Due plus Penalties, Interest & Cost as Min Bid - V2-R&T 3698.5
- Time for - V2-R&T 3692
- To Non-Profit Organization - V2-R&T 3795.5
- To Private Party after Sale to State – (See Redemption, Sale)
- To Private Party, Effect on Lien - V2-R&T 3695, 3695.3
- Unusable Parcels - V2-R&T 3692
- Validity Statute of Limitations - V2-R&T 3725, 3726
- Voiding Tax Deeds - V2-R&T 3728, 3729
Tax-Defaulted Property (Cont)

Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.
Sale of Tax Certificates, Orange Co - V2-R&T 3776, 4501 et seq.
Satisfaction/Removal of Lien - V2-R&T 4131
Separate Redemption of Parcels - V2-R&T 4225
Separate Valuations - V2-R&T 4151-4159
Statement re: Amount/Prop in Default - V2-R&T 3440, 3446-48
Suit Due to Impairment - V2-R&T 3441
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax Certificate Sales - V2-R&T 3776, 4501 et seq.
Tax Certificate Sales Orange Co - V2-R&T 3776, 4501 et seq.
Taxes Do not Include 1915 Bonds - V2-R&T 4186, 4218
Title Actions – (See Quiet Title Actions)
Unusable Parcel, Combination of Contiguous Property - V2-R&T 3692
Void Declaration of Default - V2-R&T 3444
Welfare Exempt, Appraisal Fee - V2-R&T 3698.5
Welfare Exempt, Minimum Sale Price - V2-R&T 3698.5
Waste, Prohibition of - V2-R&T 3441

Tax-Defaulted Sale, Distribution of Proceeds - V2-R&T 4671-4674, 4704

Tax Deferral, Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-196.99
Tax Delinquent, Foreclosure – ALO 340.0005
Tax Delinquency, Change in ownership - Rule 462.140
Tax Delinquent Vessel, DMV Withheld Registration Renewal - V2-R&T 3205 et seq.
Tax Equity Allocation (TEA), Los Angeles County R&T 97.36
Tax Evasion, of Personal Prop Tax, Concealment or Removal - R&T 502, 503
Tax Exempt Property – (See also Exemption),
Possessory Interest Tax not a Lien - V2-R&T 2190
Report of Lease/Other Uses within 60 Days - R&T 480.5
Tax Fund, Transportation, Appropriations - V1-VEH 11002
Tax Increment, Annual Allocation by Auditor - R&T 98
Tax Increment Revenues, not Proceeds of Tax - V2-H&S 33328.4
Tax Installment Deferral, Secured Roll - R&T 194-195.1, (See also Calamities, Disaster Relief)
Tax Installments, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax Jurisdiction, Certificated Aircraft - R&T 1155-1156

Tax Levy,
Authority/Duties of Board of Supervisors - V2-Gov 29102
Determination of Tax - V2-R&T 2151-2152.5
Double Taxation, Prohibition of - R&T 102
Limitations of - CAC III A
Special Taxes - CAC III A-4
Verification of Property Taxes - R&T 164

Tax Liability,
Public entity for, of, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
U.S. Government, Enforcement of - R&T 30

Tax Liens – (See also Lien),
16th or 36th Section, on, Cancellation - V2-R&T 5071-5073
Priority of - V2-R&T 2191.4, 2192.1
Tax Collector Access to Certain Assessor’s Records - R&T 408(d)
Tax Loss Reserve Fund, County - V2-R&T 4703
Tax Loss Reserve Fund Program - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Payments to Counties, State Forests - V2-PRC 4654

Tax Postponement,
10 December is Last Day to File for - [R&T 20630.5]
Appropriations to Pay Certificate of Eligibility - V2-Gov 16180
Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Certificate of Eligibility - V2-R&T 2505, 2514
Condemnation of Residential Dwelling - V2-Gov 16210-16214
Delinquencies - V2-Gov 16190-16192
Due Date - V2-Gov 16190-16192
Election to Postpone Taxes - V2-Gov 16192
Enforcement & Foreclosures - V2-Gov 16200-16202
Foreclosure of Lien - V2-Gov 16187
Generally - CAC III A-8.5, V2-R&T 2505, 2514, 2615.6
Handicapped Persons - V2-Gov 16200-16202
Impound Accounts - V2-Gov 16210-16214
Interest - V2-Gov 16183
Tax Postponement (Cont)

Lien,

Controller Action to Protect State - V2-Gov 16200
Foreclosure, of - V2-Gov 16187
General Provisions - V2-Gov 16182
Recordation of Notice of - V2-R&T 2515
Reduction of Obligation - V2-Gov 16184
Release & Removal of - V2-Gov 16186
State Controllers' Records - V2-Gov 16181
Subordination of - V2-Gov 16185
Warrant for Collection - V2-R&T 3201-3204
Notice entered on Roll by Tax Collector - V2-R&T 2514
Possessory Interest as Real Property - V2-Gov 16181.5
Recordation of Lien Notice - V2-R&T 2515
Records Kept by State Controller - V2-Gov 16181
Release/Removal of Lien - V2-Gov 16186
Sale of Residential Dwelling - V2-Gov 16210-16214
Subordination of Lien - V2-Gov 16185
Tax Collector must enter on roll if in default - V2-R&T 2514
Warrants for Collection - V2-Gov 3201-3204
Warrants for Collection/Enforcement - V2-R&T 3201-3204

Tax Proration, PERS Property - V2-Gov 7510

Tax Rate,

Ad Valorem Property Taxes - CAC III A-1, R&T 93, 97.65
Additional,

Audits - V2-R&T 2271
Ballot Propositions - V2-R&T 2280.01
City Share to Special Districts - V2-R&T 2280.1
Continuation - V2-R&T 2271.1, 2271.15
Contractual Obligations - V2-R&T 2273-2273.2
Cost Mandates by Federal Government/Courts/Initiatives - V2-2271
Disasters - V2-R&T 2274
Elections re: Limits - V2-R&T 2277, 2285-2289
Emergencies - V2-R&T 2274, 2275
Errors in Rate Determination - V2-R&T 2276, 2325.1
Hearings - V2-R&T 2274
Interest/Redemption Cost, Debts - V2-2270, 2279.1
Leases - V2-R&T 2273-2273.2
M.U.D. Short Term Borrowing - V2-R&T 2272
Municipal Utility District Short Term Borrowing - V2-2272
Pension/Retirement Plan Payments - V2-R&T 2270
Short Term Borrowing, M.U.D. - V2-R&T 2272
Special Fund Payments - V2-R&T 2270
Street Improvements - V2-R&T 2272
Street Lighting - V2-R&T 2280

Adjustments by Legislature - CAC XIII-12
Adoption by Board of Supervisors - V2-Gov 29102
Adoption by Resolution - V2-Gov 29106
Adoption/Llevy by Board of Supervisors - V2-Gov 29102
Aircraft - V2-R&T 5391
Application after Deduction of Exemptions - Rule 464
Areas - See Tax Rate Areas
Banks - V1-B&C 23181
Board of Supervisors to set by 1 September - V2-Gov 29100
Calculation - V2-Gov 29103, 29104
Certification for Timber Tax - V1-Timber 38203
Changes, Insurance Company - CAC XIII-28
Computation for Timber Tax - V1-Timber 38202
Computed after Veterans' Exemption - Rule 464
Controller, Report of Rates to - V2-R&T 2325-2326
County/District, Fixing by Board of Supervisors - V2-R&T 2151
Current, Defined - R&T 75.4
Decreases - V2-R&T 2261.2
Defined - R&T 135
Designation of Rate - V2-Gov 29100
Elections re: Limits - V2-R&T 2285-2289
Tax Rate (Cont)

Errors in Establishing - V2-R&T 2325.1, 2276
Exclusions in Determination - V2-R&T 2260
Functional Consolidations - V2-R&T 2305-2309
Governmental Reorganizations - V2-R&T 2295-2299
Improvements - CAC XIII-12
Income Taxes - V1-PIT 19269
Insurance Companies - CAC XIII-28
Jurisdictional Change, Reductions - R&T 100
Limits - CAC III A-1-6, V2-R&T 2285-2289, V2-Gov 29101
Local Government, set by Legislature - CAC XIII-20
Maximum,
Agency formed to Run County Service Area - V2-R&T 2262.2
Alternate Procedure to set - V2-R&T 2266-2266.5
Cities - V2-R&T 2262, 2266.5, V2-STATS 1974, Ch 507
Comparison of Rates W/Different Assessment Ratio - V2-2260.5
Counties - V2-R&T 2261-2261.2
County Service Areas - V2-R&T 2262.2
Decreases - V2-R&T 2261.2
Determination of - V2-R&T 2260, 2267
Districts Taking over County Service Area - V2-R&T 2262.2
Elections re: Limits - V2-R&T 2285-2289
Elections to Establish - V2-R&T 2265
Errors or, Exclusions in Determining - V2-R&T 2260
Fire Protection Services - V2-R&T 2261.1
General - CAC III A-1
Harbor Districts - V2-R&T 2263.4
Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
Minimum, Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
Penalty Assessment - R&T 506
Pipeline Rights of Way - R&T 100.01, 401.8
Possessory Interest - CAC XIII-12
Private Railroad Car Tax - V1-RR Car 11401, 11403
Property not Sufficiently Secured - V2-Gov 29107
Property Tax Rate Definition - Rule 460
Property Tax Relief - V2-Gov 16101.5
Rate Reporting to State Controller - V2-R&T 2325-2326
Reductions Due to Jurisdictional Changes - R&T 100
Revision Due to Excess Revenues - CAC III B-2
Set by Board of Supervisors by 1 September - V2-Gov 29100
State Revenue Increase, Legislative Vote Requirement - CAC III A-3
Statement to Controller - V2-Gov 29109
Timber Tax,
Adjustment of - V1-Timber 38202
Certification of - V1-Timber 38203
Harvesting of Timber - V1-Timber 38115
Transfer of Programs Between Local Agencies - V2-R&T 2305-2309
Unsecured Property - CAC XIII-12
Unsecured Roll - V2-R&T 2905
Veterans' Exemption - Rule 464
Tax Rate Areas,
Combination of Parcels within Multiple Revenue Districts - R&T 606
General - R&T 95, V2-Gov 27423, 51104
Land in Multiple - R&T 606
Maps & Boundary Changes, Filing Deadline - V2-Gov 54902
Pipeline Rights of Way - R&T 401.8
School Facilities Improvement District to Provide BOE with TRA Data - [Ed 15301]
Tax Rebate,
Economic Revitalization Manufacturing Equipment - V2-R&T 5108
Redevelopment Agency - V2-R&T 5108
Tax Records (See also Assessor's Records; Records; Confidentiality),
State Income, Inspection by Assessor - R&T 405 fn. (extent of Assessor's rights), Lyon's v. Estes, [B&C 26453c]
State Income Tax, Access to - (See State Income Tax)
Tax Recoupment Fees, Timber Preserve Fund- V2-Gov 51142
Tax Reduction, Property Leased to Libraries - R&T 202.2
Tax Refund (See Refunds)
Tax Relief - Green Tab Section of V2
Tax Relief, Mobilehome - R&T 172, 172.1
Tax Representatives,
   Appeal/HOx Filing, Mail Solicitation Restrictions - V2-B&P 17533.6, 17537.6, 17537.9
   Mail Solicitation Restrictions - V2-B&P 17533.6, 17537.6, 17537.9
   Uniform Standard of Appraisal Practice, Appeals - R&T 80.1; V2-B&P 11319
   Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Tax Returns, Access to - see Income Tax, or State Income Tax
Tax Revenue District Formation/Revenue Allocation - R&T 99
Tax Roll - See Roll, Secured Roll, Unsecured Roll
Tax Sales - 4th Yellow Tab Section, V2 - V2-R&T 3351-3972
Tax Sales, Distribution of Proceeds from Tax Sale, Priorities - V2-R&T 2192.2
Tax Segregation - R&T V2-2188.4, 2821-2827
Tax Statements, Declaration of Non-subversion - R&T 32
Tax Suits, U.S. Government - R&T 31
Tax Transfer, Racehorse Taxation - V2-R&T 5783
Taxability, Notice of, Possessory Interest - R&T 107.6
Taxable Assessed Value, Defined - R&T 95
Taxable Income, Unrelated Business, Welfare Exemption - R&T 214.05
Taxable Possessory Interest, Defined - Rule 21
Taxable Property,
   Assessment of - R&T 405
   General - CAC XIII-1, R&T 201
Taxable Publicly Owned Land - See Section 11
Taxable Value,
   Defined - R&T 75.9, Rule 301, 460, 5804
   Mobilehome, Defined - R&T 5804
   Rail corridors - CAC XIII-11 fn
Taxation (See also Tax),
   Banks & Corporations - CAC XIII-27, V1-B&C 23181-23183
   City or Municipality, by - V2-Gov 43000-43101
   Corporation Income - CAC XIII-26
   Corporations and Banks - CAC XIII-27 (See also Banks & Corporation)
   Deeds, Exempted - R&T 212
   Double, Prohibition of - R&T 102
   Federal Government Repossessions/Foreclosures, of - LTAs 76/12, 78/3; See Federal Housing Act of 1949; USC 1413(c); Housing & Commercial Development Act of 1977;
   Insurance Companies - CAC XIII-28
   Land - CAC XIII-3
   Legislature, by, of Prop Affected by State Boundary Change - CAC XIII-23
   Local Government Land - CAC XIII-11, (See also Section 11)
   Municipal/City - See Cities & Municipal Tax Green Tab Sec Vol 2
   Possessory Interest - V2-R&T 2190
   Power of, Legislative - CAC XIII-2
   Power May not be Delegated by Legislature - CAC XI-11
   Property Affected by State Boundary Change - CAC XIII-23
   Property, Alternative Method for Cities - V2-Gov 43090-43101
   Racehorse - R&T 93, 469, 5721, 5722, 5781, Rule 1045, (See also Racehorses)
   Rates of, County - V2-R&T 2261-2261.2
Taxi, Air - R&T 1154, Rule 202
Taxing Agency,
   Actions they May Require of the Recorder - R&T 162.5
   Defined - R&T 121, V2-R&T 3772
   Right to Tax Cerificated Aircraft - R&T 1156
Taxing Agency Deeds, Presumption of Validity - R&T 175, 177
Taxpayer,
   Burden of Proof at Appeal Hearings - See Burden of Proof
   Complaint by, about Property Escaping Taxation - R&T 1362
   Complaints against Assessor for Failure to Assess - R&T 1362
   Defined - V1-HPR 5070
   Definition of, for Timber Tax Hearings - V1-HPR 5070
   Information Supporting Enrolled Assessment, Request for - R&T 408(e)(2)
   Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
   Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
   Right to Informal Review of Assessment - R&T 75.51(g), V2-R&T 2611.6
   Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Taxpayer Identification Number, Parent/Child Transfer, Foreign National - R&T 63.1
Taxpayers' Bill of Rights,
  Advocate Defined - V1-R&T 5903, 5904
  General - V1-R&T 5900-5911
  Morgan, 1993, V1 Yellow Tab Section, Part 14 - R&T 5903, 5904
  Property Taxpayers' Advocate Responsibilities/Duties - R&T 5903-5908
  Report to Board, Annual - R&T 5910
  Right to Assessment Review - V2-R&T 2611.6
  Legislative Intent (Morgan '93) - R&T 5911
Taxpayers' Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
Taxpayers' Right to Informal Review of Assessment - R&T 75.51(g), V2-R&T 2611.6
TEA Formula - R&T 98 - 98.1
Technological Exhibits, Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Telegraph Corporations, Assessment of - CAC XIII-19
Telephone Company Property, Assessment of - CAC XIII-19
Telephone Corporation, does not include One Way Paging Services - R&T 325.3, [PUC 234]
Television,
  Cable, Possessory Interest - R&T 107.7
  Educational TV Station, Defined - R&T 225.5
Television Programming, Educational,
  Exempt - R&T 215.5
  Nonprofit Corporation - R&T 215.5
Temporary Appraiser Certificate, Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5
Temporary Certification,
  Appraiser - R&T 673, Rule 282
  Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5,
Temporary or Transitory Use, Pls, $50,000 Low Value Ordinance - R&T 155.20
Tenancy-In-Common,
  Changes in Ownership - R&T 61, Rule 462.020
  Changes in Ownership, Exclusion - Rule 462.020(b)
  Creation, Transfer, Termination as CIO - R&T 61, Rule 462.020
Tenant Owned Improvements, Tax Liens against - V2-R&T 2190.2
Tense, Defined - R&T 11
Term,
  Office, of, Appeals Board Members - R&T 1623
  Possession, of, Possessory Interest - R&T 107, 107.1, 107.4, Rule 21, 22, 23, 24
  Possession, of, Possessory Interest, Renewal/Sublease/Assignment not CIO - R&T 61,62
  Zoning, of, Timberland - V2-Gov 51114
Term of Possession, Possessory Interest,
  Renewal/Sublease/Assignment not CIO - R&T 61, 62
  PERS Property - V2-Gov 7510
Termination, of Business (See also Business Termination),
  Disposition of Security by BOE - V1-Timber 38565
  Liability Notice - V1-Timber 38561-38565
Termination, of LCA Contracts, Notice of - V2-Gov 51207
The Roll Being Prepared, Defined - R&T 75.3
Theater,
  $50,000, Low-Valued Possessory Interest Exemption - R&T 155.20
  Possessory Interest $50,000 Low Value Ordinance - R&T 155.20
Theatrical Schools and Institutes, County - V2-PRC 5140-41.1
Timber (See also Timber Tax for comprehensive listing),
  Damaged - Rule 1023
  Definition of - V1-Timber 38103
  General - V1-Timber 38101-38908; V2-Gov 51100-51104; Timber Yield Tax, Blue Tab Section of V1
  Grading Criteria/Procedures - R&T 434
  Grading Rules - R&T 434.1
  Parcels Assessed for, List of - V2-Gov 51110
  Similar Locations, at, Defined - Rule 1023
  Standard Unit of Measurement - Rule 1022
  Timberland, and, Grading Instructions & Rules - R&T 434
  Value Areas - V1-Timber 38204, Rule 1020
Timber Advisory Board,
  Appointments by BOE - R&T 431, 434.2
  Damaged Timber, BOE to Consult - Timber 38204
  Membership - R&T 431

202
Timber Advisory Committee,
  Appointment of - R&T 434.2
  Defined - R&T 431
  Membership, etc. - R&T 431
Timber at Similar Locations, Defined - Rule 1023
Timber Grading Instructions & Rules - R&T 434, Rule 1021
Timber Grading Rules - R&T 434.1, Rule 1021
Timber Harvest,
  Low Value – V1-Timber 38116
  Tax Rate - V1-Timber 38115
Timber Operations - V2-Gov 51115.1, 51115.5
Timber Owner, Defined - V1-Timber 38104
Timber Owner Records - V1-Timber 38703, 38704
Timber Preserve Fund, Tax Recoupment Fees - V2-Gov 51142
Timber Recoupment Fees, Timber Preserve Fund - V2-Gov 51142
Timber Tax,
  10% & 25% Penalties - Timber 38414, 38415
  Accounting Procedures - V1-TYT 38905.1
  Administration by BOE - V1-TYT 38701
  Advisory Board, Damaged Timber, BOE to Consult - V1-TYT 38204
  Advisory Committee Appointment/Membership - R&T 431, 434.2
  Allocation of Timber Tax Fund by State Controller - V1-TYT 38905.1
  Allocations from State Timber Tax Fund - V1-TYT 38905.1
  Appraisal Unit - Rule 41, 53
  Board Foot Definition - Rule 1022
  Board Foot Log Rule, Defined - Rule 1022
  Business Termination Notice - V1-TYT 38561-38565
  Certificate of Delinquency - V1-TYT 38514
  Certificate re: Payment of Tax, BOE - V1-TYT 38561-63
Collection,
  Notice to Creditors, Delinquency - V1-TYT 38502
  Security for Tax - V1-TYT 38501
  Withholding from Sale Price - V1-TYT 38561-62
Collection from Suits to Enforce Payment - V1-TYT 38571
Collection of - V1-TYT 38501-38563
Compromise, Offers in – V1-TYT 38800
Confidentiality, Paid Return Preparer - V1-TYT 38707
Controller Distributes Revenue to Counties November 30 - R&T 38905.1
Controller's semiannual Transmittal of Balance to Co. Treasurer - V1-TYT 38905.1
County Treasurer, Controller's semiannual Transmittal of Balance to - V1-TYT 38905.1
Conversion of Timberland to Other use - V2-PRC 4621-4626
Damaged Timber - Rule 1023
Damaged Timber Value, BOE to Consult Timber Advisory Board - V1-TYT 38204
Debt Collection Services Agreement - V1-TYT 38575
December 31 Last Day to Certify/Adjust Tax Rate, BOE - V1-TYT 38202-3
Deed Restrictions - [Gov 5119.5]
Deficiency Determination,
  Computation - V1-TYT 38411
  Interest - V1-TYT 38412
  Notice of - V1-TYT 38416
  Notice Service - V1-TYT 38417-19
  Offsets - V1-TYT 38413
  Penalties - V1-TYT 38414, 38415
Deficiency Notice Mailing - V1-TYT 38417-38419
Definitions - V1-TYT 38101-38110
Delinquency Notice to Creditors - V1-TYT 38502
Deposit of Taxes - V1-TYT 38901, 38903
Disposition of Security Held by BOE - V1-TYT 38565
Disposition of Tax Held by BOE at Termination - V1-TYT 38565
Distribution of Fund Allocations by Auditor - V1 - TYT 38905.1
Employees & Representatives of the Board - V1-TYT 38702
Employer withheld Earnings - V1-TYT 38503.5
Exempt Timber & Timberland - CAC XIII-3(j)
Extension of Time for Return Filing - V1-TYT 38405
Failure to File Return,
  Computation of Tax - V1-TYT 38421
Timber Tax, Failure to File (Cont)

Determination Notice - V1-TYT 38425
Fee and Expense Reimbursement - V1-TYT 38708
Filing Extension, Disability - V1-TYT 38602.5
Offsets - V1-TYT 38422

Fund,
Accounting Procedures - V1-TYT 38905.1
Allocation by State Controller - V1-TYT 38905.1
Allocations - V1-TYT 38905.1
Appropriations - V1-TYT 38904
Balance Reporting Dates & Balance as of Dates - V1-TYT 38905.1
Creation, etc. - V1-TYT 38903
Controller's semiannual Transmittal of Balance to Co. Treasurer - V1-TYT 38905.1

General - V1-TYT 38101-38908, V2-Gov 51100-51104
Grading Rule - Rule 1021
Harvesting Plans - V2-PRC 4582.8

Hearing,
Consolidation of Determinations/Claims - V1-HPR 5021
Decisions - V1-HPR 5021
Definition - V1-HPR 5020
Procedure - V1-HPR 5020
Staff Functions - V1-HPR 5070
Taxpayer Definition - V1-HPR 5070

Immediate Harvest Value - Rule 1023
Immediate Harvest Value, Damaged Timber - V1-TYT 38204
Imposition - Rule 1026, (See also Timber Yield Tax)
Information Disclosure, Prohibition - V1-TYT 38705
Innocent Spouse, Relief for, Private RR Car and Timber Tax Liability – R&T 11408.5, 38454.5
Installment Agreement, Annual Statement - V1-TYT 38504.5

Interest Rate,
Deficiency Determinations, on - V1-TYT 38412
Failure to File Returns - V1-TYT 38423
Penalties, on - V1-TYT 38451-53

Jeopardy Determination,
Due Date - V1-TYT 38431
Hearing Application - V1-HPR 5020
Hearing Procedure - V1-HPR 5020
Hearing Request - V1-TYT 38435
Interest on Late Payment - V1-TYT 38432
Mailing of Notice - V1-TYT 38434
Order of Hearing Officer - V1-HPR 5070
Order of BOE - V1-HPR 5035
Penalties - V1-TYT 38432
Petition for Redetermination - V1-HPR 5021
Redetermination Petition - V1-TYT 38433, V1-HPR 5021
Reductions of - V1-HPR 5033
Relief Determination - V1-HPR 5021
Seized Property, Sale of - V1-HPR 5033
Service of Notice - V1-HPR 5036

Judgments - See Timber Tax Payment
Liability for Same Quarterly Period - V1-TYT 38805
Liability for Unpaid Tax - V1-TYT 38574
Liability of Successors, Notice of - V1-TYT 38561-38565
Liens - V1-TYT 38523, 38532
Liens, Release of Property from - V1-TYT 38525
Low Value – V1-Timber 38116
Notice of Successor Liability - V1-TYT 38564
Notice of Timber Value to Controller by July 15 - V2-Gov 27423
Notice to Creditors - V1-TYT 38502
Notice to Creditors, of Delinquency - V1-TYT 38502
Offers in Compromise – V1-TYT 38800
Open-Space Land – (See Timberland)
Operability of Timberland - Rule 1021
Overpayment/Refund,
   Claim,
      Credit/Refunds - V1-TYT 38601
      Failure to File - V1-TYT 38604
      Form & Content - V1-TYT 38603
      Interest Payment - V1-TYT 38606-07
      Notice of Actions - V1-TYT 38605
      Time Limit - V1-TYT 38602
   Determination Cancellation - V1-TYT 38631
Refund Error,
   Court Action - V1-TYT 38621
   Place of Trial - V1-TYT 38622
   Procedural Rules - V1-TYT 38623
Suit for Refund - See Timber Tax Suit for Refund
Paid Preparer, Confidentiality - V1-TYT 38707
Partnership Agreement listing Business Assets - V2-TYT 38576
Payment,
   Board Authority - V1-TYT 38573
      Collections, Board Report - V1-TYT 38571
      Cumulative Remedies - V1-TYT 38572
   Due Date - V1-TYT 38401
   Due Last Day of month after Quarterly Period - V1-TYT 38401
   Failure to Make, Penalty/Interest - V1-TYT 38451-38453
   Fees & Expenses - V1-TYT 38542, 38543
   Judgment Abstracts - V1-TYT 38523
   Judgment Entry & Filing - V1-TYT 38522
   Judgment Execution - V1-TYT 38524
   Judgment Liens - V1-TYT 38523
   Judgment Request - V1-TYT 38521
   Liens - V1-TYT 38523
   Liens, Release of Property - V1-TYT 38525
   Priority of Tax - V1-TYT 38531
   Procedural Rules - V1-Timber 38512
   Remedies, Cumulative - V1-TYT 38572
   Service of Process - V1-TYT 38515
   Suits to Enforce, Writ of Attachment - V1-TYT 38513
   Warrants to Enforce Liens/Collections - V1-TYT 38541
Penalties, 10% & 25% - V1-TYT 38414, 38415
Period of Returns, Determination of - V1-TYT 38404
Process Service - V1-TYT 38515
Property Statement - See Timber Tax Returns
Rate Adjustment - V1-TYT 38202
Rate Certification - V1-TYT 38203
Rate Computation - V1-TYT 38202
Rate of, General Provision - V1-TYT 38115
Rate of, Levy Notices - V1-TYT 38503
Records, Access by Assessor - V1-TYT 38706
Recoupment Fees, Timber Preserve Fund - V2-Gov 51142
Redetermination Notice, Mailing - V1-TYT 38447
Redetermination Petitions - V1-HPR 5020
Redeterminations,
   Decrease/Increase in Amount - V1-TYT 38444
   Due Date - V1-TYT 38446
   Finality Date of Orders/Decisions - V1-TYT 38445
   Notice of Service - V1-TYT 38447
   Oral Hearings - V1-TYT 38443
   Penalties - V1-TYT 38446
   Petition Filing - V1-TYT 38441
Redeterminations, Petition form/Content - V1-TYT 38442
Refund Claims - V1-TYT 38605, V1-HPR 5022
Rehearing - V1-HPR 5021
Res Judicata - V1-TYT 38805
Res Judicata, Same Quarterly Periods only - V1-TYT 38805
Returns,
   Contents of - V1-TYT 38402
   Due Date - V1-TYT 38401
Timber Tax (Returns) (Cont)

Failure to File,

- Determinations - V1-TYT 38421-24
- Interest - V1-TYT 38423
- Offsets - V1-TYT 38422
- Penalties - V1-TYT 38421, 38424
- Filing - V1-TYT 38402, 38403
- Filing Time Extensions - V1-TYT 38405
- Period of - V1-TYT 38404

BOE Administration - V1-TYT 38701-38706

BOE Authority, Collection Proceedings - V1-TYT 38573

BOE Certificate re: Payment of Tax - V1-TYT 38561-63

BOE to Consult Timber Advisory Board, re, Damaged Timber Values - V1-TYT 38204

Security for - V1-TYT 38501

Security, Disposition by BOE - V1-TYT 38565

Seizure & Sale,

- Bills of Sale & Deed - V1-TYT 38553
- Notice of Sale - V1-TYT 38552
- Procedure - V1-TYT 38551
- Proceeds, Disposition - V1-TYT 38554

Seizure and Sale of Property for Delinquency - V1-TYT 38551-54

Semiannual Transmittal of Balance to Co. Treasurer by Controller - V1-TYT 38905.1

Service of Process - V1-TYT 38515

Service of Process, to Enforce Payment - V1-TYT 38515

Site Quality, Timberland - Rule 1021

Standard Unit of Measurement - Rule 1022

Suit for Refund,

- Assignees, Judgments for - V1-TYT 38617
- Claim Necessity - V1-TYT 38612
- Claim not Acted Upon - V1-TYT 38614
- Collection, Injunctions Prohibited - V1-TYT 38611
- Disposition of Judgment Amount - V1-TYT 38615
- Interest Rates - V1-Timber - V1-TYT 38616
- Judgments for assignees - V1-TYT 38617
- Time Limit for Board Action - V1-TYT 38613

Tax Liability Withholding from Sales Price - V1-TYT 38561-62

Tax Rate Adjustment - V1-TYT 38202

Tax Rate Certification - V1-TYT 38203

Tax Rate for Harvesting of Timber - V1-TYT 38115

Timber & Timberland Definition - R&T 431

Timber Advisory Committee Appointment/Membership - R&T 431, 434.2

Timber Owner Records - V1-TYT 38703, 38704

Timber Owner,

- Definition - V1-TYT 38104
- Partnership agreement listing Business Assets, Furnishing of - V2-TYT 38576
- Records - Rule 1031, V1-TYT 38704
- Registration with BOE - V1-TYT 38351
- Yield Tax/Reserve Fund Tax Imposition - Rule 1026

Timber Preserve Fund, Tax Recoupment Fees- V2-Gov 51142

Timber Tax Fund – (See Timber Tax Fund)

Timber Value Area Designation - V1-TYT 38204

Timber Value Areas - Rule 1020, V1-Timber 38204

Timber, Definition - V1-TYT 38103

Timberland – (See Timberland)

Timberland Preserve Zone, Defined - V2-Gov 51104

Timberland Valued as Open-Space Land - Rule 53

Timberland, Definition - V1-TYT 38103.1

Treasurer, Controller's Semiannual Transmittal of Balance to - V1-TYT 38905.1

U.S. Forest Service Timber Volumes - Rule 1027

Unreasonable Staff Action, Reimbursement - V1-TYT 38708

Value, Damaged Timber, BOE to Consult Timber Advisory Board - V1-TYT 38204

Violations,

- Classed as Misdemeanors - V1-TYT 38803
- Penalties - V1-TYT 38801, 38802
- Prosecution Statute of Limitation - V1-TYT 38804

Warrants to Enforce Liens/Collections - V1-TYT 38541

206
Timber Tax (Cont)

Withholding - V1-TYT 38503
Written Partnership Agreements - V2 TYT 38576

Timber Tax Fund,
Allocation by State Controller - V1-TYT 38905.1
Appropriations - V1-TYT 38904
Creation - V1-TYT 38903

Timber Tax Recoupment Fees, Tax, Timber Preserve Fund - V2-Gov 51142
Timber Value Area, Defined - Rule 1023

Timber Volumes, U.S. Forest Service - Rule 1027
Timber Yield Tax - 6th Blue Tab Section, V1 - V1- TYT 38101-38908
Timber Yield Tax Change, Allow Offers in Compromise – R&T 38800
Timber Yield Tax Law - V1-TYT 38101-38908 (See Timber Tax; Timberland)

Timberland (See Timber Tax),

Addition to Timberland Production Land - V2-Gov 51113.5
Average Annual Property Tax - V2-Gov 27423
Base Year Values - R&T 52
Compatible use - V2-Gov 51111
Contested Parcels - V2-Gov 51110
Conversion to Other use - V2-PRC 4621-4626
Damaged Timber - Rule 1023
Defined - R&T 431, V1-TYT 38103.1, V2-Gov 51104
Definition of - V1-TYT 38103.1
Definitions - V2-Gov 51104
Eminent Domain - V2-Gov 51150-51155
Enforceable Restrictions - V2-Gov 51118
Enforcement Actions - V2-Gov 51116
Environmental Impact Report Exemption - V2-Gov 51119
Exemptions - R&T 436
General - Green Tab Section of V2 - V2-Gov 51100-51155
General Provisions for Valuation - Rule 53
Grading Criteria/Procedures - R&T 434
Grading Rules - R&T 434.1
Landowner Petition for Rezoning - V2-Gov 51110.3
List of Parcels Assessed for Timber - V2-Gov 51110
Market Value of - R&T 110, 401, 423.5, Rule 41, 53
Nonconforming - V2-Gov 51115.2
Notice & Hearings - V2-Gov 51110-51110.2
Open-Space Land Contracts - R&T 423.5, Rule 53
Operability - Rule 1021
Overpayment Refund or Credit - R&T 434.6
Parcel Size - V2-Gov 51119.5
Pine-Mixed Conifer Region, Valuation - R&T 434.5
Planning Commission Hearing/Recommendation - V2-Gov 51110.2
Preserve Zone, Defined - V2-Gov 51104
Production Zone Notation on Roll - R&T 433
Productivity Act of 1982 - V2-Gov 51100
Public Improvements - V2-Gov 51151-51155
Recording with County Recorder - V2-Gov 51117
Redwood Region, Valuation - R&T 434.5
Rehearing - V2-Gov 51113
Restricted Uses - V2-Gov 51115
Rezoning - V2-Gov 51113, 51120-21, 51140-41, 51146
Rezoning, Immediate - V2-Gov 51130, 51134, 51142
Rules & Regulations re: Valuation - R&T 432
Schedule for Valuation - R&T 434.5, Rule 471
Tax Overpayments, Refund of - R&T 434.6
Term of Zoning - V2-Gov 51114
Timber Operations - V2-Gov 51115.1, 51115.5

Uses,
Compatible - V2-Gov 51111
Nonconforming - V2-Gov 51115.2
Restricted - V2-Gov 51115
Timber Tax (Cont)

Valuation,
- Additions - R&T 437
- Base Year Value - R&T 52
- Enforceably Restricted Open-Space Land, as - R&T 423.5
- Exemptions - R&T 436
- General Provisions - Rule 53
- Grading Criteria/Procedures - R&T 434
- Grading Rule - R&T 434.1
- Open-Space Land, as - R&T 423
- Pine-Mixed Conifer Region - R&T 434.5
- Redwood Region - R&T 434.5
- Roll Preparation - R&T 435
- Rules & Regulations - R&T 432
- Schedule - R&T 434.5, Rule 471
- Whitewood Sub-zone of Redwood Region - R&T 434.5

Zoning - V2-Gov 51112, 51113

- Timberland Preserve Zone, Defined - V2-Gov 51104
- Timberland Productivity Act of 1982 - V2-Gov 51100
- Timberland Tax Overpayments, Refund of - R&T 434.6

Time;
- Operating, 15% or less for Dive, Tour or Whale Watching, Boats & Vessels - R&T 227
- Sale of Tax Deeded Property, for - V2-R&T 3692

Zoning - V2-Gov 51112, 51113

- Time Extensions,
  - Acts Regulated by BOE, for - Rule 1051
  - Official Acts, County Board - R&T 155
  - Official Acts of the Assessor, for - R&T 155; LTA 03/022

Time of Attachment, Liens - V2-R&T 2192

- Time Period, Representative, BOE Designated - R&T 1153
- Timely Filing, Postmark as Proof of Mailing - R&T 166
- Timely Notice, of Appeal Rights, Failure to Provide - R&T 1603
- Timely Performance, of Acts Due on Holidays - R&T 724

Timeshare Estates,
- Assessment - R&T 998, V2-R&T 2188.8, 2188.9
- Defined - R&T 998, V2-R&T 2188.8
- Interest or Use, Valuation of - R&T 998, Rule 472, V2-R&T 2188.8, 2188.9
  - Valuation of - R&T 998, Rule 472, V2-R&T 2188.8, 2188.9

Timeshare Interest, Defined - R&T 998

Timeshare Use, Defined - R&T 998

Timeshares, Separate Assessment Fee - V2-R&T 2188.8-2188.10

Title,
- Instruments Affecting - V2-Gov 27279-80
- Mobilehome, Information Provided by HCD - R&T 5841
- Vesting in Purchaser, Property Sold for Unsecured Tax - V2-R&T 2960

Toll Bridges, Assessment - R&T 985

Tools,
- Hand, Defined, Hand Tool Exemption - R&T 241
  - Hand Tools, Employee Owned, 1st $50,000 Exempt - R&T 241
  - Power, Hand-held, Employee Owned, 1st $50,000 Exempt - R&T 241

Tomato Paste Bins, Exemption – ALO 205.0315

Total Assessed Valuation,
- Defined - V1-RRCar 11403
- Defined - V1-Timber 38202

Total Assessed Value,
- Defined - V2-R&T 2266.1
- District, within - V2-R&T 2264
- BOE Factor to Modify, for Schools - V2-Ed 41200

Total Revenue, Anticipated, Defined, Revenue District Boundary Changes - V2-Gov 54902.5(a)(2)

Totally Disabled, Defined - R&T 205.5(e)

Tour, Boats & Vessels used for, 15% or less of Operating Time - R&T 227

Towers, Cellular Radio Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]

Toxic Waste - See Hazardous Waste

TPZ, Defined - V2-Gov 51104

TRA - See Tax Rate Area
TRA, Maps & Boundary Changes, Filing Deadline - V2-Gov 54902
Track-Laying Vehicle Equip, Assessment - R&T 994
Tracking of Fees, Fines & Penalties, List must be Kept by State Agencies - [Gov 8317]
Trade Level,
  General - R&T 110, 401, Rule 10
  Recognition of, Personal Property - Rule 10
Trade Show, Possessory Interest $50,000 Low-Value Ordinance - R&T 155.20
Traffic Congestion, Spending Limitation Act - CAC III B-8(e)(2)
Trail, Conservation and Scenic Easements, Assessment of - R&T 402.1
Trailer Coaches (See Mobilehomes; Manufactured Homes; Vehicle License Fees),
  Assessor's Report to Auditor - V1-VEH 11003.2
  Cost Price Computation - V1-VEH 10753.4
  Defined - V1-VEH 10766, 10788
  Determination of Market Value - V1-VEH 10753.3
License Fees,
  Cost Price Computation - V1-VEH 10753.4
  Definition of Coach - V1-VEH 10766, 10788
  Delinquency Penalties - V1-VEH 10770
  Disbursement of - V1-VEH 11003.3
  Fee Determination - V1-VEH 10752.1
  General Provisions - V1-VEH 10766-10770
  Market Value - V1-VEH 10753.3
  Operation Without Payment - V1-VEH 10769
  Report of Situs Address - V1-VEH 11003.1
Registration, DMV Report to Auditor/Assessor - V1-VEH 11003.1
Vehicle License Fee Disbursement - V1-VEH 11003.3
Training,
  24 & 12 Hour Requirement for Appraisers - R&T 671
  Advanced Appraisal Certificate - R&T 671
  Advice, and, for Assessor's Staff, by BOE - V2-Gov 15606-15608
  Appeals Board Members - R&T 1624.01-02
  Appraiser, Annual Requirements - R&T 671, see Certification (R&T 670, 673, Rule 281-283)
  Assessor, Appraisal Certificate Requirement - R&T 670, 673, V2-Gov 24002.5
  Assessor, Educational & Experience Requirements - R&T 670, 673, V2-Gov 24002.5
  from BOE - V2-Gov 15606-15608
  Requirements for Appraisers - R&T 671 (See also Certification)
  Recommended, Appeals Board Members - R&T 1624.01
Transaction,
  Arm's Length - Rule 2
  Defined - V2-Gov 53938
Transcripts,
  Assessment Appeal Hearings, Request for - R&T 1611
  Recordings of BOE Equalization Hearings - V1-HPR 5083
Transfer List, Two-Year, Access to and Fee to Inspect - R&T 408.1
Transfer Tax - See Documentary Transfer Tax
Transfer Tax Act - 3rd Blue Tab, V1 - V1-DTTA 11901-11934
Transfers,
  Assessment, of, Secured to Unsecured Roll - V2-R&T 2921.5
  Assessment of Decedent's Estates - R&T 982-982.1
  Auditor's Duty to Tax Collector, of - V2-R&T 4985.1
Base Year (See also Age 55; Base Year Transfers; Eminent Domain; Grandparent/Grandchild; Parent/Child),
  After Expiration of Filing Period, Age 55 and Over – R&T 69.5(f)(2)
  Cutoff Date, Extended Indefinitely - R&T 69.5
  Disabled Persons, 2nd Exclusion Allowed - R&T 69.5(b)(7)
  Inter-County, Disaster Relief, by Resolution - R&T 69.3
  Recission of Claim - R&T 69.5(i)
  Second Transfer, Age 55 then Disabled - R&T 69.5(b)(7)
  Sunset Date Extended Indefinitely - R&T 69.
Boats & Vessels – (See Vessels; Registration)
Change in Ownership - Rule 462.260(a)
Child/Parent (See Change in Ownership; Exclusions; Parent/Child transfer)
Cooperatively Owned Apartments, CIO Exclusion - R&T 62(i)
Contaminated Property, Base Year Value - R&T 69.4
Death, by Reason of, COS, Filing w/in 150 Days - R&T 480 (94)
Death, by Reason of, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Exclusion, Grandparent/Grandchild - R&T 63.1
Transfers (Cont)

Exclusion, Parent/Child - R&T 63.1, LTAs 00/005, 03/018
Exclusion from Change in Ownership, General Provisions - R&T 62-69.5 Rule 462.240 et al
Fractional, Minimum Assessable Interest - R&T 65.1
Funds, Electronic - V2-R&T 2503.1-2505
Gift, Intervivos, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Grandparent/Grandchild, CIO Exclusion (See Grandchild/Grandparent)
Parent/Child CIO Exclusion - See Parent/Child and Change in Ownership
Housing Cooperatives, CIO Exclusion - R&T 62(i)
Insurance Company RP in Separate Accounts - R&T 480.7, 487, [INS 10506]
Inter-County, Base Year Value,
  Contaminated Property - R&T 69.4
  Disaster Relief, by Resolution - R&T 69.3
  General - R&T 69.5
Inter Vivos Gift, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Interspousal - R&T 63, Rule 462.220
Joint Tenancy Interests, of - R&T 61, 65, Rule 462.040
List, Fee for Access - R&T 408.1
List of - R&T 408.1
List of, not Required of County under 50,000 - R&T 408.1
Minimum Assessable Fractional Interest - R&T 65.1
Mobilehomes to Local Property Taxation, of - V2-H&S 18119
Ownership, of, Recorder to Provide Copy - R&T 255.7, 480(f)
Parent/Child – (See Change in Ownership & Exclusions)
Personal Property on Secured Roll at Sale of Real Property - V2-R&T 2189
Personal Property on Secured Roll to Unsecured Roll at Sale of Real Property - V2-R&T 2189
Property, of – (See Change in Ownership)
Real Property with Secured Personal Property at Time of Sale, Lien - V2-R&T 2189
Recorder Required to Provide True Copy - R&T 255.7, 480(f)
Secured Personal Property to Unsecured Roll at Sale of Real Property - V2-R&T 2189
Statement of, Life Insurance Co Separate Accounts - R&T 480.7, 487, [INS 10506]
Two Year List of, Access to and Fee to Inspect - R&T 408.1
Vehicle Ownership, of - V1-VEH 10757
Transit Development Board Property, Possessory Interests - R&T 210.1
Transit Development Boards, Property Owned by - R&T 201.1
Transitional Density, Defined, Inter-County Pipelines, $12,000 per Mile - R&T 401.10
Transitory or Temporary Use, PIs, $50,000 Low Value Ordinance - R&T 155.20
Transportation, of Freight/Passengers, Vessel Exemption - CAC XIII-3, R&T 209
Transportation Fund, Local - V2-R&T 2230, V2-Gov 29530
Transportation Tax Fund,
  Appropriations - V1-VEH 11002
  Highway Patrol Support - V1-VEH 11004.5
  Vehicle License Fee Transfer to General Fund - V1-VEH 11004
  Vehicle License Fee Deposits - V1-VEH 11001
Treasurer,
  County, Semiannuall Transmittal, Timber Tax Fund Balance to - V1-TYT 38905.1
  Defined - V2-R&T 3971
Treasuries, County, Penalty Deposits, Failure to File Prop Statement - R&T 464
Trees (See Timber Tax; Timberland)
  And Vines,
    Fruit/Nut Bearing, Open-Space Land Valuation - R&T 429
    Fruit/Nut/Vegetable, Base Year Values - R&T 53
    Fruit/Nut/Vegetable, Exemption - CAC XIII-3, Rule 131
    Open-Space (LCA, Williamson Act), Valuation - R&T 429
    Personal Prop Held on Lien Date for Subsequent Planting - R&T 223
Business Inventory, as - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Date Palms - Rule 131
Douglas Fir - Rule 1021
Forest, Immature, Exemption - CAC XIII-3
Fruit & Nut,
  Base Year Value - R&T 53
  Exemption General Provisions - CAC XIII-3, R&T 211, Rule 131
  Open-Space Land Valuation - R&T 429
  Personal Prop Held on Lien Date 4 Future Planting - R&T 223
Grapevines and Trees, Damaged by Fires or Strong Winds, Restart Four Year Exemption Period – R&T 211
Immature Forest, Exempt from Tax - CAC XIII-3

210
**Trees (Cont)**

Jeffery Pine - Rule 1021  
Mixed Conifer - Rule 1021  
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(c), AH 567  
Ponderosa Pine - Rule 1021  
Redwood, Young-Growth - Rule 1021  
True Fir - Rule 1021  

**Trials (See Suits),**

- Place of, Timber Tax Erroneous Refund Court Action - V1-Timber 38622  
- Quiet Title Action - V2-R&T 3963  
- Recovery of Erroneous Timber Tax Refund, - V1-TYT 38622  

**Tribal Housing Exemption - R&T 237, 254, 259.13**

**True Copies,**

- Defined - Not in PTLG, See Black's Law Dictionary & R&T 480(f)  
- Recorder to Provide Original COS or True Copy to Assessor - R&T 480(f)  

**True Fir - Rule 1021**

**Trustee,**

- Assessment to - R&T 612  
- Must File Notice of Change In Ownership to Assessor within 150 Days - Rule 480  

**Trusts,**

- Change in Ownership,  
  - Creation - Rule 462.160(a)  
  - Exceptions - Rule 462.160(a)  
  - General - Rule 462.160, 480  
  - Income Beneficiary – ALO 220.0813  
  - Irrevocable, Date of CIO - Rule 462.260(d)(1)  
  - Revocable, Date of CIO - Rule 462.260(d)(2)  
  - Sprinkle/Spray Provisions – ALO 220.0822  
  - Termination - Rule 462.160(c)  
  - CIO Statement - Rule 480  
  - CIO Statement, Filing w/in 150 Days of Beneficiary Death - R&T 480  
  - COS, Trustee to File Notice to Assessor within 150 Days - Rule 480  
  - COS, Probate COS Filing Requirements at time Inventory & Appraisement filed w/Court - R&T 480  
  - Homeowners' Exemption (business trust) – ALO 505.0121  

**TV - (See Television)**

- Twenty Dollars, or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4  
- Twenty-Five Percent Penalty - R&T 502-504  
- Two Year Appeal Hearing Requirement,  
  - 90-Day Extension - R&T 1641.2  
  - Waiver of Hearing - R&T 1604, 1641.2, Rule 309  
- Two Year Transfer List, Public Access to & Fees for - R&T 408.1  
- Two Year Waiver, Appeals Hearing - R&T 1604, 1641.2, Rule 309  
- Typical Annuals Grown in Area - Rule 52  
- Typical Rotation Period, Defined - R&T 421  
- Typographical Errors, in Publication of Roll - V2-R&T 4841, 4842  
- TYT - Timber Yield Tax, Blue Tab Section of V1  

**U**

**Unassessed Property,**

- Judgments - R&T 1364  
- Taxpayer Complaints - R&T 1362  
- Unclaimed Taxes, Refund of - V2-R&T 5102  
- Uncompleted Audit, Appeal not allowed on - Apple Computer, Inc. v. Assessment Appeals Board - R&T 1605 fn  
- Unconstitutional BOE Rules/Regs, Relief from - R&T 538  
- Uncultivated and Cultivated Land, Assessment - R&T 402  
- Underassessed Property,  
  - 8-Year Statute of Limitations - R&T 75.11  
  - Escape Assessment, Statute of Limitations - R&T 75.11  
  - Statute of Limitations, 8 year - R&T 75.11(d)  
- Underground Storage Tanks, New Construction Exclusion - R&T 70, LTA 99/062
Underpayment, Redemption of Tax-Defaulted Property - V2-R&T 4114-4116
Underwriting Profit, Defined - CAC XIII-28
Undivided Interest,
Assessment of - V2-R&T 2801, 2802, 2188.3-2188.11, 4132
General - V2-R&T 2802, 4132
Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
Separate Assessment - V2-R&T 2188.11
Undocumented Vessels (See Vessels, Undocumented)
Unencumbered Fee Interest - Rule 2, 4(b)
Unencumbered Fee Price Equivalent - Rule 4
Unencumbered Fee Simple Value - Rule 2
Unfinished New Construction, to be Assessed on Lien Date - R&T 50, 401.3
Unfunded Mandates, State Mandated Costs - V2-R&T 2246.1
Uniform Standards of Appraisal Practice,
Appeal Appraisal Reports, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
General - R&T 80.1; V2-B&P 11319
USPAP - V2-B&P 11319
Written Statements of Value - R&T 80.1; V2-B&P 11319
Uniformity, Statewide Assessment, BOE to encourage - R&T 169
Uniquely of Government Character, Defined R&T 231
Unit,
Appraisal - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
Appraisal, of (See Appraisal Unit; Economic Unit)
Appraisal, of, Timber - Rule 41, 53
Economic - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
Economic, Portions of under Appeal - Rule 324(b)
Efficiency, Mobilehome Definition - V2-H&S 18008
Measurement, of, Standard, Timber Tax - Rule 1022
Valuation, Principle of - R&T 110(d)(2), 723
Valuation, Principle of, and Intangible Rights - R&T 110(d)(2)
Valued, to be (See Economic Unit; Appraisal Unit) - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, AH 501
Unitary Actions, Annual BOE Schedule - R&T 901.5
Unitary and Nonunitary Reassessment, BOE Assessed Property - R&T 741
Unitary Property,
Allocated Assessed Value - R&T 746
Defined - R&T 723
Mailing of Value Notices, BOE - R&T 731
Placement on Roll - R&T 745
Principle of Unit Valuation - R&T 723
Principle of Unit Valuation, and Intangible Rights - R&T 110(d)(2)
Unitary Value, Allocation of BOE Assessed - R&T 746
Unitary/Nonunitary Reassessment, BOE Prop - R&T 741
United States,
Aircraft Owned by, Exemption - R&T 5331
Documentary Transfer Tax, Exemption - V1-DTTA 11922
Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution,
McCulloch v. Maryland (1819) (See Federal Enclave)
Forest Service, Timber Volumes - Rule 1027
Mail - See Mail; Mailing; US Mail
Tax Liability, Enforcement of - R&T 30
Tax Suits - R&T 31
Vehicles Owned by, License Fee Exemption - V1-VEH 10781-82
United States Government, Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution,
McCulloch v. Maryland (1819) (See Federal Enclave)
University land, not exempt from Possessor Interest Tax - Connolly v. Orange Co.
University of California,
Bookstores Exempt - R&T 202.2
Exemption - CAC XIII-3, R&T 202
Property Lease by, Reduced Taxes - R&T 202.2
Student Govt used Property, Exempt - R&T 202.2
Student Organization Property - R&T 202.7
Unknown or Absent Owners,
Assessment - R&T 460, 611
Value Estimate - R&T 460
Unmarried Surviving Spouse of Deceased Veteran - R&T 205.5
Unpaid Negotiable Paper
   General - V2-R&T 2509.1
   Refund of - V2-R&T 2508

Unpaid Taxes, Notice of - V2-R&T 2611, 2676
Unpaid Timber Tax, Liability for - V1-Timber 38574
Unpatented Land, Assessment of - R&T 403
Unrecorded Change in Ownership,
   Notice within 45 Days - R&T 480(c)
Statute of Limitation on Escape Assessment - R&T 75.11
Unrecorded Contract, Statute of Limitations - R&T 531.2
Unredeemed Goods, Pawnbrokers, Assessment - R&T 989
Unrelated Business Taxable Income, Welfare Exemption - R&T 214.05
Unrest, Civil, Delinquent Tax, Los Angeles County - R&T 171 (1993)
Unrestricted Fee Value - Rule 2
Unsecured Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1

Unsecured Property,
   Defined - R&T 134
   Placement on Secured Roll - R&T 109
   Tax Rate - CAC XIII-12

Unsecured Roll (See Roll, Unsecured; Taxes, Unsecured),
Annual Assessment - R&T 405
Assessment Record Delivery to Tax Collector - V2-R&T 2909.1
Collection of Tax (See Unsecured Tax),
   Accountability for Small Sum - V2-R&T 2923
   Charging Tax Collector - V2-R&T 2910
   Due Date of Tax - V2-R&T 2901, 2922
   Judgments - V2-R&T 3101-3107
   Partial Payment - V2-R&T 2927.6
   Rate of Tax - V2-R&T 2905
   Receipts for Payment - V2-R&T 2910.5
   Suit for Taxes - V2-R&T 3002-3006
Completion - V2-R&T 2902
Copies for Light/Water/Irrigation Districts - R&T 648-649
Defined - R&T 109, 134
Destruction, if over 5 Years Old - V2-R&T 2928, 2928.1
Equality with Secured Roll - CAC XIII-12
Notice of Jointly Assessed Property - R&T 405
Partial Payment of Tax - V2-R&T 2927.6
Payment of Tax - See Taxes & Unsecured Taxes
Payment, by Agent, Bill Sent to Assessee - V2-R&T 2910.7
Payment, Entry of Payment - V2-R&T 2913, 2913.5
Penalty, Entry of and form of on Roll - R&T 505, Rule 261
Placement of Secured Personal Property on, at Sale of Real Property Parcel - V2-R&T 2189
Property Description, Cities/Other Districts - R&T 648-9
Rate of Tax - CAC XIII-12, V2-R&T 2237.5, 2905
Records Delivered by Assessor to Auditor - V2-2909.1
Reduction - V2-R&T 2922.5
Secured Personal Property on, at Sale of Real Property Parcel - V2-R&T 2189
   Seizure & Sale,
      Bill of Sale - V2-R&T 2960
      Challenges in Court by Assessee - V2-R&T 2954-56
      Conditions Precedent - V2-R&T 2953, 2953.1
      Excess Proceeds - V2-R&T 2961
      Judicial Review - V2-R&T 2954-2956
      Notice of Time & Place of Sale - V2-R&T 2957
      Property Subject to - V2-R&T 2951
      Property to be Sold - V2-R&T 2958
      Records - V2-R&T 2952
      Redemption of Seized Property - V2-R&T 2959
      Statute of Limitations - V2-R&T 2963
      Title Vesting in Purchaser - V2-R&T 2960
      Unsold Portion - V2-R&T 2962
Supplemental Tax, Late Payment Interest - R&T 37
Unsecured Roll (Cont)

Tax,

Due on Lien Date - V2-R&T 2901
Delinquent 31 Aug - V2-R&T 2922
Entry of Payment by Tax Collector - V2-R&T 2913
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Recordation of Judgment - V2-R&T 3103
Satisfaction of Judgment - V2-R&T 3107
Summary Judgment - V2-R&T 3101

Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Transfer of Delinquent PI Tax to - V2-R&T 2190
Transfer of Value from Secured Roll - V2-R&T 2921.5
Transfer of Value from Sec Roll, Pub Entity Liable for Tax/Penalty - V2-R&T 2921.5

Unsecured Supplemental Tax, Late Payment Interest - R&T 37

Unsecured Tax,

Due on Lien Date - V2-R&T 2922
Delinquent 31 Aug - V2-R&T 2922
Entry of Payment by Tax Collector - V2-R&T 2913
Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
Recordation of Judgment - V2-R&T 3103
Satisfaction of Judgment - V2-R&T 3107
Summary Judgment - V2-R&T 3101

Tax Rate - V2-R&T 2905

Unsold Portion, of Property Seized for Unsecured Tax - V2-R&T 2962

Unusable Parcels, Tax-Defaulted Property - V2-R&T 3692

U.S.,

Aircraft Owned by, Exemption - R&T 5331
Documentary Transfer Tax, Exemption - V1-DTTA 11922
Exemption from Property Tax - LTA 76/012, 77/110, 78/003, Supremacy Clause US Constitution,
McCulloch v. Maryland (1819), (See Federal Enclave)
Fish and Wildlife Service, Wildlife Refuge Revenue Sharing, In Lieu Payments (See In Lieu Payments)
Tax Liability, Enforcement of - R&T 30
Tax Suits - R&T 31

Vehicles Owned by, License Fee Exemption - V1-VEH 10781-82

U.S. Forest Service, Timber Volumes - Rule 1027

U.S. Department of Veterans Affairs [USDVA] (new name of Veterans Administration)
Effective Date of Rating – R&T 276.1
General - R&T 205.5

U.S. Government, Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution,
McCulloch v. Maryland (1819), (See Federal Enclave)

U.S. Mail (See Mail; Mailing),
Filing Documents by - R&T 166, 724
Filing Documents by, Deadlines Falling on Weekends and Holidays - R&T 166, 724
Postmark Date of Mail deemed as Date Tax Payment Received - V2-R&T 2512

Usage Report, Real Property, Possessory Interest, Filing by Govt Entities - R&T 480.6
Use,

Agricultural, Rebuttable Presumption in LCA Valuation - R&T 430
And Sales Tax, Exemption Revenue Loss, Reimbursement - V2-R&T 2230
Beneficial - R&T 60
Compatible, Timberland - V2-Gov 51111
Exclusive, for Possessory Interest Purposes, Defined - Rule 21
Highest and Best - R&T 110 Footnote, L.A. County v. McDonnell Douglas
Incidental Nonresidential Use, Base Year Transfer - R&T 69.5(g)(3),(4)
Nonconforming, Timberland - V2-Gov 51115.2
Nonresidential, Base Year Transfers, Area of Reasonable Size - R&T 69.5(g)(3),(4)
Occasional, Commercial Sports Fishing Boats, 15% - R&T 227
Permitted Valuable, Addition of Creates PI - Rule 21
Restricted, Timberland - V2-Gov 51115
Special Use Properties Defined - R&T 401.6
Valuable, Addition or Permit for Creates PI - Rule 21

Use Tax, Reimbursement for Revenue Loss - V2-R&T 2230
Uses, Permitted Valuable, Addition of Creates PI - Rule 21

USPAP, Uniform Standards of Appraisal Practice -V2-B&P 11319
Utilities (See Public Utilities; and the specific utility),
Public, Electrical Generation Facility, Allocation – R&T 100.95
Public Property, Assessment of - CAC XIII-19
Serving no more than Two Counties, Special Revenue Allocation - R&T 98.8

V

Vacancies, State Board of Equalization Members - V2-Gov 15602
Validating Acts,
All Years - V2-Supplemental Acts to the R&T Code, Pink Tab
General Law Provision - 1st Pink Tab, Back of V2-(Destruction of Tax Records)
Validation, of Records, by Tax Agencies - 1st Pink Tab, Back of V2
Validity, of Deed to State, Contesting of, Tax-Defaulted Prop - V2-R&T 3804-06
Valuation,
Allocation of – ALO 170.0005
Actual Value, Defined - Rule 2
Adjustment of Assessable Property - CAC XIII-3.5
Aircraft, Guides for, BOE Approval - R&T 5364
Aircraft, Market Value Determination - V1-R&T 5363
Approach to Value - Rule 3
Assessed Value Defined - R&T 135, V2-Gov 16101.5, 43004.5
Aircraft, Commercial Cost Services for, BOE Approval of - R&T 5364
Aircraft, Fractionally Owned, – R&T 441, 452, 1160 to 1162, 5368
Base Year Value (See Base Year Value),
1975, Determination of - Rule 460.1
Actual Physical New Construction - R&T 75.10
Adjust of New Construction by Inflation Factor - 75.18
Adjustment by Inflation - R&T 75.15
Adjustments - R&T 51
Assessment Reduction Application - R&T 80
Definition - R&T 75.8
Determination Notices - R&T 75.31
Errors & Omissions - R&T 51.5
Fruit & Nut Trees - R&T 53
Inflation Factor Adjustment - R&T 75.18
Mobilehome, Definition - R&T 5802
Mobilehome, Entry on Roll - R&T 5812
Mobilehome, Newly Constructed - R&T 5825
New Construction - R&T 71
Other than 1975 - R&T 81
Presumptions - Rule 305.5
Property Transferred Post 1975 Lien Date - R&T 50
Replacement Property - R&T 68
Restricted Property - R&T 52
Separate Valuation of New Subdivision Lots, Parcel Splits – R&T 2823
Timberland - R&T 52
Cash Value Defined - CAC III A-2, R&T 110, 110.1, 5803, Rule 2, 4, 301, 460, V2-Ed 84205.5 (See Market Value)
Commercial Cost Guides, BOE Approval of - R&T 401.5
Community Redevelopment Project - CAC XVI-16
Comparative Sales Approach - Rule 4
Damaged Timber, BOE to Consult Timber Advisory Board about- V1-Timber 38204
De Luz, Post & Pre, Possessory Interests - Rule 25, 26
Enforceably Restricted Historical Property - R&T 439.2, 439.4
Enforceably Restricted Property (See Enforceable Restrictions)
Equalization on Local Assessment Roll - CAC XIII-16
Equalization, BOE Annual Assessment of State-Assessed Prop - R&T 721
Factors, Study of, Nonproduction Computers, Semiconductor Equipment, Biopharmaceutical – R&T 401.20
Fair Market Value, at - CAC XIII-1
Fee Simple - R&T 60
Fire Sprinkler/Detection Systems - CAC III A-2, R&T 74, LTA 99/45
Fixtures, Removed - R&T 75.16
Valuation (Cont)

Fractional, Minimum Interest Transfer - R&T 65.1
Fruit, Nut, Vegetable Trees, Vines, Open-Space Land - R&T 429
Full Cash Value Defined (See Market Value) - CAC III A-2, R&T 110, 110.1, 5803 Rule 2, 4, 301, 460, V2-Ed 84205.5.
Full Market Value, Defined (See Full Cash Value) - R&T 110, Rule 2
Full Value Defined - R&T 60, 110.5, Rule 2, 301, 460
Guides for, Aircraft, BOE Approval - R&T 5364
Guides for, Commercial & Industrial Properties, BOE Approval of - R&T 401.5
Harvest Value, Immediate - Rule 1023
Historical Property - R&T 439-439.4
Hydrocarbon Production in Possessory Interest (See Oil & Gas) - Rule 27,
Illegal Goods for Sale in Ordinary Course of Business - R&T 129
Implements of Husbandry - R&T 413
Implements of Husbandry as Determined by Assessor - R&T 413
Industrial Cost Guides, BOE Approval of - R&T 401.5
Income Approach - Rule 8
Inter-County Pipelines - R&T 401.8-401.10
Inter-County Pipeline Rights of Way - R&T 401.8
Land, under Wildlife Habitat Contract - R&T 423.8
Low-Income Subsidy Exclusion from Income - R&T 402, 9
Low-Income Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Market Value, Defined - Rule 301 (See Market Value)
Mines & Quarries - Rule 469
Mobilehomes - R&T 5810-5813
New Construction – ALO 610.0115
Notice of (See Notice; Value Notice; Assessment, Notice of)
Oil & Gas Interests - R&T 107.2, 107.3, Rule 468
Oil & Gas Mineral Rights - Rule 468
Open-Space Land, Fruit/Nut/Vegetable Trees & Vines - R&T 429
Open-Space Land – (See LCA)
Perennials - Rule 52
Perennials, as Open-Space Land - Rule 52
Pipeline Rights of Way - R&T 401.8
Possessory Interests (See Possessory Interests),
Definition - R&T 107, Rule 24
Full Cash Value - R&T 107.1
Post & Pre De Luz - Rule 25, 26
Private Railroad Cars - V1-RR Car 11291-94 (See Railroad Car Tax)
Private Railroad Car, at Acquisition Cost - V1-RR Car 11203, 11206 11251-2, 11292-3
Procedures for Appeals Board - R&T 1609.8
Property with Low Value, Exemption - R&T 155.20
Property, Allocation for Schools - V2-Ed 42214
Railroad Car, at Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Real Property - CAC III A-2
Replacement/Reproduction Cost Approach - R&T 110, 401, Rule 6
Restricted Value Defined - Rule 301, 460
Seismic Retrofitting Imps, Bldg Dept Report to Assessor - R&T 74.5(c)
Separate (See Separate Assessment for more extensive listing),
Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
Generally - V2-R&T 2188-2189.2, 2801-2827
Land & Improvements - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2823
Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823, [Gov 66412]
Parcel, Application Fee - V2-R&T 4151
Policy and Intent of Legislature - V2-R&T 2801
Redemption of Tax-Defaulted Property - V2-R&T 4151-4159
Special Use Properties, Entrepreneurial Profit - R&T 401.6
Statement by Auditor of Roll Corrections - R&T 1647-1650
Statements,
Appeals Board, Contents - R&T 1648
Appeals Board, Copies to Controller/Board of Supervisors - R&T 1649-50
Appeals Board, Duplicates - R&T 1647
Auditor's Penalty for Failure to File - R&T 1650
Controller & BOE, to, by August 15 - R&T 1647-1649
Local Board & Appeals Board - R&T 1647-1650
Taxable Value Defined - R&T 75.9, Rule 301, 460
Valuation (Cont)
Timber, Damaged BOE to Consult Timber Advisory Board - V1-Timber 38204
Timber & Timberlands - See Timber, Timberland, & Timber Tax
Timberland Additions - R&T 437
Timberland as Open-Space Land - R&T 423
Timberland Base Year Values - R&T 52
Timberland Pine-Mixed Conifer Region - R&T 434.5
Timberland Redwood Region - R&T 434.5
Timberland Roll Preparation - R&T 435
Timberland, Rules & Regulations - R&T 432
Timeshare Estates - Rule 472
Timeshare Estates/Interest/Use - R&T 998, Rule 472
Value, Meaning of - Rule 2
Vehicles (See Vehicle License Fees)
Veterans Exemption Eligibility, Assessable Property - R&T 205.1
Video Service Interests, Valuation of, Switch from Local to State License – R&T 107.7
Valuation Services, Aircraft, Commercial Publications, BOE Approval of - R&T 5364
Valuation Statements, Appeals Board,
Contents - R&T 1648
Copies to Controller/Board of Supervisors - R&T 1649-50
Duplicates - R&T 1647
Auditor's Penalty for Failure to File - R&T 1650
Auditor, by, of Roll Corrections - R&T 1647-1650
Controller & BOE, to, by August 15 - R&T 1647-1649
Local Board & Appeals Board - R&T 1647-1650
Value,
Acquisition Cost Less Dep. Railroad Car - V1-RR Car 11203, 11206 11251-2, 11292-3
Actual - Rule 2
Affect of Deed Restrictions/Covenants - R&T 402.3
Aggregate, Intercounty Pipeline Rights of Way - R&T 401.8
Aircraft, BOE Approval of Commercial Cost/Value Guides for - R&T 5364
Allocation - CAC XIII-13 (& Footnote), R&T 607-608, Rule 2
Allocation of Sales Price - Rule 2
Allocation of Unitary BOE Value - R&T 746
Approaches to (See Approaches to Value)
Approaches to, Cable TV - R&T 107.7
Arms Length Transaction - Rule 2
Assessable Property, Adjustment by Legislature - CAC XIII-3.5
Assessed, Property Tax Relief - V2-Gov 16101.5
Acquisition Cost Less Depreciation, at, Railroad Car - V1-RR Car 11203, 11206, 11251-2, 11292-3
Base Year, of Mobilehomes, Determination - R&T 5825
Base Year, Timberland - R&T 52
Building Dept to Report of Seismic Retrofitting Imps to Assessor - R&T 74.5(c)
Certificated Aircraft – R&T 401.15, 401.17
Damaged Timber, BOE to Consult Timber Advisory Board about- V1-Timber 38204
Decline in - CAC XIII-A 2, R&T 51(a)(2) &e, V2-R&T 4831Rule 461
Decline in,
Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 51 Fn
Employee Evaluation Not to be Based on Val Enrolled Or Tax Collected - R&T 5907
Equal or Lesser, Defined, BYT - R&T 69.5(b)
Estimate in Case of Absent or Unknown Owners - R&T 460
Estimates of, for Local Jurisdictions - V2-Gov 27421
Fee Simple Unencumbered - Rule 2
Full Cash
General - R&T 110, 110.1, 401, Rule 2, Rule 460, AH 501
Inter-County Pipeline Rights of Way - R&T 401.10
Original Property, of, Defined - R&T 69.3
Percent Good Factors - R&T 401.16, LTA 04/019
Replacement Property, of, Defined - R&T 69.3
Illegal Goods, of - R&T 129
Immediate Harvest Value, Damaged Timber - V1-Timber 38204
Impairment of, Tax-Defaulted Property, Prohibition - V2-R&T 3441
Improvement, Allocation of - CAC XIII-13(Footnote), R&T 607-8, Rule 2
Value Cont)

In Use - R&T 401.6, Rule 6; See Cleve. Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno

Increase of, at Assessment Appeal - R&T 1609.4, Rule 313(f), 307(d)
Increase, Notice of by July 1 - R&T 619
Lien Date - R&T 51(2)(c), 401.3
Loss in - CAC XIII-A 2, R&T 51(a)(2) & (e), V2-R&T 4831
Loss in, Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
Manufactured Home Conversion to LPT, Market on Ensuing Lien Date - R&T 5802
Mobilehome Conversion to LPT, Market on Ensuing Lien Date - R&T 5802
Notice of (See Notice),
2% Inflation Factor, not required for - R&T 619(f)
Building Dept Report of Seismic Retrofitting Imp Value to Assessor - R&T 74.5(c)
General - R&T 619
New Base Year Due to Change in Ownership - R&T 75.31
Personal Property on Secured Roll, for - R&T 619.2
BOE, Validity Unaffected by Non-Receipt - R&T 725
Unitary Property Valuations, BOE - R&T 731
Periodic Review of Prop not under III A - R&T 1716
Periodic Substantiation of Non-Prop 13 Property's - R&T 405.5
Private Railroad Car, as Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Railroad Car, as Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Reductions in - CAC III A-2, R&T 51(a)(2) & (e), V2-R&T 4831, LTA 86/036
Reductions In, by Appeals Board & Stipulation - R&T 1607
Relative Fair Market, Allocation of Sales Price - Rule 2
Seismic Retrofitting Imps, Building Dept to Report to Assessor - R&T 74.5(c)
Study of Equipment – R&T 401.20
Total Assessed, BOE Factor to Modify, School - V2-Ed 41200
Transfer from Secured to Unsecured Roll - V2-R&T 2921.5
Unencumbered Fee Simple - Rule 2
Unitary/Nonunitary, State-Assessed Prop - R&T 741-746
Unrestricted Fee - Rule 2
Written Statements of Value, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319
Value Area, Timber - Rule 1020, V1-Timber 38204,
Value Estimate, Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Value Increase,
Assessment Appeals, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Notice of, by July 1 - R&T 619
Value In Use - R&T 401.6, Rule 6; See Cleve. Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno
Vegetable, Trees & Vines - See Trees; Exemption, Tree & Vine
VEH - Vehicle License Fees, Blue Tab Section of V1
Vehicle,
Change in Ownership Terminates Exemption - V1-VEH 10756
Classification of - V1-VEH 10753.2
Defined - V1-VEH 10702
Determination of Market Value for License Fee - V1-VEH 10753, 10753.2
Handicapped Modifications, License Fee Exclusion - V2-VEH 10753.6
Leased, Liability - V1-VEH 10879
Modification Over $2,000 - V1-VEH 10753
Owned by Disabled Veterans - V1-VEH 10783
Owned by Medal of Honor Recipient - V1-VEH 10783
Owned by U.S. Government - V1-VEH 10781, 10782
Registration Year More/Less than 12 months - V1-VEH 10755
Steel-Wheel/Track Laying/Rubber-Tired Equipment - R&T 994
Subject to Registration under VEH. Code - V1-VEH 10758
Trailer, Semi-trailer, or assorted dollies with ID Exempt - R&T 225
Vehicle Code - Vehicle License Fees, Blue Tab, V1 (See Gold Tab, Back of V2; Other Code Provisions)
Vehicle License Fee Law - V1-VEH 10701-11005.6
Vehicle License Fees (See DMI),
Account Transfers, State General Fund - V1-VEH 11004
Allocation by Controller - V1-VEH 11005
Allocation, City - V1-VEH 11003.3-.4, 11005-11005.6
Certain Mobilehomes Exempt from - V1-VEH 10784-5
Change in Ownership Ends Exemption - V1-VEH 10756
Vehicle License Fees (Cont)
Classification of Vehicles - V1-VEH 10753.2
Collection of - V1-VEH 10852
Computation - V1-VEH 10752, 10752.1
Delinquent Tax - V1-VEH 10769-70, 10853-54
Determination of Fee - V1-VEH 10752, 10752.1
Determination of Market Value - V1-VEH 10753.2
Disabled Veteran Owned Vehicles - V1-VEH 10783
DMV Report to Auditor, Biannual - V1-VEH 11003.1
Enforcement of Provisions - V1-VEH 10951, 11003
Exemption of U.S. Government Vehicles - V1-VEH 10781-82
Fund Appropriations - V1-VEH 11002
Fund Deposits - V1-VEH 11001
General - 1st Blue Tab Section, V1 - V1-VEH 10701-11005.86
Handicapped Persons Exclusion - V2-VEH 10753.6
Highway Patrol Support - V1-VEH 11004.5
Highway Usage, Fees for - V1-VEH 10751
Historical Vehicles - V1-VEH 10753.3
In Lieu of Other Taxes - V1-VEH 10758
Late, as Lien - V1-VEH 10876
Leased Vehicle Liability - V1-VEH 10879
Liens - V1-VEH 10876
Local Govt Owned/Leased Vehicles Exempt - V1-VEH 10781-82
Market Value Determination - V1-VEH 10753, 10753.2
Market Value of Trailer Coaches - V1-VEH 10753.3
Mobilehome Accessories - R&T 5805
Mobilehome, Owned by Disabled Veteran - V1-VEH 10788
Mobilehome,
   Destroyed by Disaster - R&T 172, 172.1
   Refunds - V1-VEH 10901, 10902
   Reinstatement of Fees - V1-VEH 10760
Payment Rounded to Nearest Dollar - V1-VEH 10759
Percent of Market Value, as a - V1-VEH 10752, 10752.1
Refunds of - V1-VEH 10901, 10902
Registration Year More/Less than 12 Months - V1-VEH 10755
Reinstatement/Eligibility, Mobilehome - V1-VEH 10760
Relief for Mobilehomes - R&T 172, 172.1
Relief from, Mobilehome Disaster Relief - R&T 172-172.1
Report by Auditor to Assessor - V1-VEH 11003.2
Report to Auditor by DMV - V1-VEH 11003.1
Reports, Collection & Distribution - V1-VEH 11003-4
Rounding to Nearest Dollar - V1-VEH 10759
Seizure & Sale of Vehicles - V1-VEH 10877
Special Account Transfers, State Gen Fund - V1-11003.3
Trailer Coach Fees - V1-VEH 10752.1
Trailer Coach Market Value - V1-VEH 10753.3
Trailer Coaches - See Trailer Coaches License Fees
Trailer Coaches, Disbursement - V1-VEH 11003.3
Transfers of Ownership - V1-VEH 10757
Transfers to State General Fund - V1-VEH 11004
Vehicle Defined - V1-VEH 10702
Vessel Registration - V2-VEH
Vehicle License Fee Adjustment – R&T 97.70
Vendors and Tax Representatives,
   Appeal/HOX Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537, 39; USC 3001(h), & 3005
   Uniform Standard of Appraisal Practice, Appeals - R&T 80.1; V2-B&P 11319
   Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Ventura County Flood Control District - V2-STATS 1978, Ch. 1085
Ventura Port District, Possessory Interests - R&T 201.6
Verification,
   Continuing, Disabled Veterans Exemption Eligibility - R&T 279
   Property Tax, of - R&T 164
Vessel,
   4% Assessment - R&T 130, 227, Rule 151
   15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227
   Annexed as Improvement (See Specialty Restaurants v. L.A. County)
Vessel (Cont)

Assessment - R&T 130, 232, 228, Rule 151
Cargo Container - R&T 232
Certification Withheld for Delinquent Unsecured Tax - V2-R&T 3205, [VEH 9880]
Commercial Sports Fishing Boats, Occasional Use, 15% - R&T 227
Defined - R&T 130, 228
Described - Harbors & Navigation Code Sec 651
Dive, used for Tour or Whale Watching Purposes, 15% - R&T 227
DMV Registration Report to Assessor - V2-VEH 9869
DMV Renewal Withheld, Unsecured Tax Delinquent - V2-R&T 3205, [VEH 9880]
Documented,

Affidavit Filing Date Shift to Feb 15 - R&T 275.5
Affidavit Late Filing Deadline for 80% reduction, August 1 - R&T 275.5
Assessment - R&T 227, 1138-1141
Defined - R&T 130
Exemption - R&T 254, 255, 275.5
General - R&T 130, 227, 254-5, 275.5, 1138-1141
Last Day to File for R&T 227 Assessment - R&T 275.5
Notice of Assessment by August 1 - R&T 275.5
Outside of State - R&T 1138
Undocumented - R&T 1141

Exemption,

Affidavit Annual Filing - R&T 254, 255
Construction, when under - R&T 209.5
Documented Vessels - R&T 254, 275.5
General - CAC XIII-3
Market Value of $400 or Less - R&T 228
Transportation of Freight or Passengers - CAC XIII-3, 209
Under Construction - R&T 228

Ferries, Defined - R&T 1136
Ferries, Inter-County - R&T 1137
Floating Homes – ALO 170.0041, R&T 4831
Floating Structure – ALO 860.0023
Four-Percent Assessment - Rule 151
Historical Wooden Vessel - R&T 230
Mooring, Habitual Place of - R&T 1139
Nondocumented - R&T 1141
Occasional Use, Commercial Sports Fishing Boats, 15% - R&T 227
Registration, DMV Report to Assessor - V2-VEH 9869
Registration and Transfer - V2-VEH 9896
Seven (7) or more Persons for Hire - R&T 227
Under Construction, Exempt - R&T 209.5
Undocumented - R&T 1141
United States, Defined - R&T 130
Valuation Factors (Annual) – LTAs 08/081, 10/004, 10/076, 12/004, 13/009

Vesting of Title in Purchaser, Property Sold for Unsecured Tax - V2-R&T 2960

Veteran,

Disqualified, Homeowners' Exemption - R&T 255.2
Defined - CAC XIII-3, R&T 205.5, V1-VEH 10788

Veterans,

Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
Appearance/Subscription of Affidavit by Representative - R&T 253
Assessment Ratio Changes - R&T 205.1
Audits - See Veterans' Exemption
Deceased, Eligibility of Parents for Veterans' Exemption - CAC XIII-3q
Deceased, Eligibility of Spouse - CAC XIII-3, 4, R&T 205.5
Defined - CAC XIII-3, R&T 205.5, V1-VEH 10788
Disabled,

Property Return to Assessor w/Affidavit (See Disabled Veterans Exemption) - R&T 277
Exemption (See Disabled Veterans Exemption),

Confined to Hospital or Care Facility - R&T 205.5(b)(2), 279
Continuing Eligibility, Verification - R&T 279
Death of Vet While on Active Duty - CAC XIII-4 (ACA 49, 1992)
Effective Dates - R&T 279
Eligibility Redetermination - R&T 279.5
Eligibility, Spouse, Vet Died on Active Duty - CAC XIII-4 (ACA 49)
Veterans, Disabled (Cont)

Eligibility Verification - R&T 279
Escape Assessment for Error - R&T 279.5
Filing Deadline, Partial - R&T 75.21(c)(4), 276
Exemption Filing Period Change to January 1 to February 15 - R&T 273, 273.5
Homes - CAC XIII-4, R&T 205.5
Incorrectly allowed - R&T 279.5
Ineligible Property - R&T 279.5
Notice of Requirements/Penalty/Duty - R&T 278
Partial - R&T 75.21(c)(4), 276, Rule 464
Property Return With Affidavit - R&T 277
Supplemental Assessments - R&T 75.21

Incorrectly Allowed Exemption - R&T 279.5
Mobilehomes Owned by - V1-VEH 10783
Notice of Exemption, Mailing - R&T 278
Partial Exemption - R&T 276, Rule 464
Vehicles Owned by - V1-VEH 10783

Exemption – (See Veterans' Exemption)
Medal of Honor Recipient Owned Vehicles - V1-VEH 10783
Mobilehomes Owned by, License Fee Exemption - V1-VEH 10788
Organizations of, Exemption – (See Veterans' Organization Exemption)
Parents of Deceased Veteran, Veterans' Exemption - CAC XIII(q)
Philippine Commonwealth Army, Members as - AB 2161
Rate of Tax - Rule 464
Representatives of - R&T 253
Spouse Eligibility for Exemption - CAC XIII-3, 4, R&T 205.5
Supplemental Assessments - R&T 75.21
Testimony by Veteran or Spouse to Verify Claim - R&T 282, 282.5
Vehicles Owned by, License Fee Exemption - V1-VEH 10783
War & Campaign Listing - R&T 205

Welfare Board, Possessory Interests in - R&T 213.5
Veterans Welfare Board, Possessory Interests in Real Estate - R&T 213.5
Veterans' Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
Veterans' Exemption (See Disabled Veterans' Exemption),
Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273
Appearance by Representative - R&T 253
Assessment Ratio Changes - R&T 205.1
Audit of Claims by Auditor - R&T 280-286
Audit Procedures - R&T 281
Audits,

Applicability of Provisions - R&T 280, 285
Auditor Defined - R&T 286
Claims, of, by Auditor - R&T 280-286
Disallowance of Exemption - R&T 282.5
Improper Denial of Exemption - R&T 283
Improper Exemptions, Assessor Notice - R&T 284
Notice of Improper Exemption - R&T 284
Procedure - R&T 281
Testimony by Veteran or Spouse - R&T 282, 282.5

Claim Procedures - R&T 252
Claims Without Regard to Time Limit - R&T 273
Disabled – (See Disabled Veteran Exemption)
Disallowed Claims - R&T 255.2
Disqualified Veteran & Homeowners' Exemption - R&T 255.2
Duplicate Filing - R&T 252.1
Filing Deadline - R&T 75.21(c)(4), 255
Filing Deadline, Partial Exemption - R&T 75.21(c)(4), 273.5
Filing Period Change to January 1 to February 15 - R&T 273
Filing Requirements, Additional Information Required – R&T 75.21, 276.1, 276.2, 277, 408
General - CAC XIII-3, 4, R&T 205
Parents Eligible - CAC XIII-3(q)
Partial Exemption - R&T 75.21(c)(4), 273.5
Partial, Filing Deadline - R&T 75.21(c)(4), 273.5
Recordation of Property Interest - R&T 261
Representative of, Subscription/Appearance - R&T 253
Veterans' Exemption (Cont)

Spouse Eligibility - CAC XIII-3, 4, R&T 205.5
Subscription of Affidavit by Representative - R&T 253
Supplemental Assessments - R&T 75.21
Tax Rate - Rule 464
Tax Rate Applied after Exemption - Rule 464
Testimony by Veteran/Spouse to Verify Claim - R&T 282-.5
Unmarried Spouse of Deceased Veteran - R&T 205.5
Wars & Campaigns Listing - R&T 205

Veterans' Organization Exemption,
Affidavit Annual Filing - R&T 254
Affidavit Contents - R&T 259.7
Bingo not a Factor - R&T 215.2
Bingo, Prop used for - R&T 215.2
Buildings & Real Property - R&T 215.1
Duplicate Filing - R&T 254.5
General - R&T 215.1
Late Claims - R&T 270
Partial Welfare Exemption - R&T 214
Personal Property - R&T 215
Post Lien Date Acquisition - R&T 271
Property used Exclusively for - R&T 214
Supplemental Assessments Exemption - 75.21

Veterans' Welfare Board,
Possessory Interests in Real Estate - V2-R&T 2190.1
Prop Deeded To, Cancellation of Tax - V2-R&T 4986.4

Veterans Administration (renamed US Dept of Veterans Affairs) - R&T 205.5

Video Service Interests, Valuation of, Switch from Local to State License – R&T 107.7

Vines (See Trees and Vines; Exemption, Tree & Vine),
Business Inventory - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Fruit/Nut Bearing, Open-Space Land Valuation - R&T 429
Fruit/Nut/Vegetable, Base Year Value - R&T 53
Grapevines Destroyed by Pierce's Disease - R&T 53
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567

Vineyard,
Defined - Rule 131
Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567

Violations, Timber Tax,
Classed as Misdemeanors - V1-Timber 38803
Penalties - V1-Timber 38801, 38802
Prosecution Statute of Limitations - V1-Timber 38804

Voiding, of Tax Deeds - V2-R&T 3728, 3729
Volumes, Timber, US. Forest Service - Rule 1027
Voluntary Conversions, Mobilehome/Manufactured Home Market Value Date - R&T 5802
Volunteer Fire Company, San Diego County - V2-STATS 1983, Ch. 406
Volunteer Fire Departments,
Defined - R&T 213.7
Exemption - R&T 213.7

Vote Requirement to,
Increase Property Tax - CAC III A-3
Raise State Revenue, by Legislature - CAC III A-3

Voucher, Cancellation, Payment of Tax on Wrong Property - V2-R&T 4912

W

Wagering Facility, Satellite, 2% Commission Retained not for Prop use - V2-B&P 19605.7-.71
Waiver,
Appeal, 2 Year, Extension of, Failure to Provide Data under 441(d) - R&T 441(h)
Appeal, 2 Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Appeal, 2 Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Delinquent Tax Penalties, of - V2-R&T 2610.5
Exemption - CAC XIII-6
Waiver (Cont)

Penalty & Interest, of, Storm or Flood Damaged Property - V2-Gov 43005.7
Two Year, Appeals Hearing - R&T 1604, 1641.2, Rule 309

Ward, Defined - R&T 62

Warrants,

Collection/Enforcement, for, Tax Postponement Lien - V2-R&T 3201-04
Enforce Liens & Collections, to, Timber Tax - V1-Timber 38541
Tax Collection,

Collection of Fees - V1-RR Car 11503
Issue of - V1-RR Car 11501
Payment of Fees - V1-RR Car 11502

Wars, and Campaigns, Listing for Veteran’s Eligibility - R&T 205

Waste,

Hazardous/Toxic (See Hazardous Waste)
Prohibition of & Penalty for, Tax Defaulted Property - V2-R&T 3441

Waste Control – (See Hazardous Waste)
Watching, Whale, Boats & Vessels used for 15% or less of Operating Time - R&T 227
Water Carrier, Intrastate, Defined - R&T 1016
Water Carrier Returns, Intrastate - R&T 1020

Water Conservation Equipment,

Defined - R&T 73.5
New Construction Exclusion - R&T 73.5

Water Distribution Systems, Assessment - V2-R&T 2189.6

Water Districts (See Districts),

Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
Defined - V2-Water 20220
Improvement District formed by March 1, 1980 - V2-STATS 1980, Ch 450
Metropolitan, Tax Reliance Reduction Report - R&T 97.6
Municipal - V2-STATS 1979, Ch. 111
Secured Roll, Acquisition of Copy by - R&T 647, 649
Unsecured Roll Property Description - R&T 648, 649

Water Ditches, Assessment - R&T 984

Weekends, Filing Deadlines Falling on - R&T 166, 724

Welfare, Recipients of, Property Tax Relief - V2-Gov 16160

Welfare & Institutions Code, Revenue Allocation Computation - R&T 97.7

Welfare Board, Veterans, Possessory Interests in Real Estate - R&T 213.5, V2-R&T 2190.1

Welfare Exemption,

236 Apartments - R&T 214(f)
Affidavit/Financial Statement Filing - R&T 254-254.5, 254.6, 259.5
Appraisal Fee, Sale of Tax-Defaulted Property - V2-R&T 3698.5
Assessor Duties - R&T 254.5
Board Duties - R&T 254.6
Bonded Indebtedness included - R&T 214
Charitable Property in use for 30 Years - R&T 214.3
Charitable Purpose, Transportation Service – ALO 880.0565
Charitable/Hospital Prop in use for 30 Years - R&T 214.3
Claim Procedures - R&T 254.5, 254.6
Claims Review - R&T 254.5, 254.6; Rule 136
Definition - R&T 213.7, 214, LTA 99/58
Demolition of a Building - R&T 214.2
Educational Purpose is Charitable Purpose - R&T 214
Exclusive Use – ALO 880.0099
Extends to Bonded Indebtedness - R&T 214
Facilities under Construction - R&T 214.1, 214.2, 532.2
Financial Statement Filing 1st Time & Thereafter by Request - R&T 254.5, 254.6
Franchise Tax Board Exemption Letters in Lieu of IRS Ltr. - R&T 214
General - R&T 214-214.13, LTA 00/008

Governmental Entities, Inclusion of in Limited Liability Companies (See PT Rule 136) – R&T 214 and 214.8

Grazing Lease – ALO 880.0129

Handicapped Persons - CAC XIII-8.5, R&T 214
Hospital Needs - R&T 214.11
Incidental Nonprofit Users, Documentation of – R&T 214
Improvements - R&T 214.12
Late Claims - R&T 270
Limitations - R&T 214.8
Welfare Exemption (Cont)
Limited Liability Company,
  Governmental Entities - R&T 214 and 214.8
  Holding Title Only – ALO 880.0148
  Inclusion of Governmental Entities – R&T 214, 214.8, P.T. Rule 136
List of Revoked OCC & SCC – CAO 2013/006
Low-Income Housing,
  Consent Decree Low-Income Rental Housing – R&T 214, 214.16
  Housing Credits – ALO 880.0156
Low-Income Housing not Subject to R&T 2229 - V2-R&T 2229, V2-STATS 87, 88
Low- or Moderate-Income Housing - R&T 214, 237, LTA 99/58, 99/76
Minimum Sale Price of Tax-Defaulted Property - V2-R&T 3698.5
Natural Area Preservation - R&T 214.02
Natural Lands Conservation Management – R&T 214.02, LTA 13/018
New Construction, Abandoned or not used for Welfare Purpose - R&T 214.1, 214.2
Nursery Schools - R&T 214, 221
Oceanographic Research Organization - R&T 214
Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
Partial, Extended to Veterans' Organizations - R&T 214
Property Acquired after Lien Date - R&T 271
Property Leased to Government Entity - R&T 214.6
Property under Construction - R&T 532.2
Property under Redevelopment Plan - R&T 214.13
Property used Exclusively for Nature Reserve or Open-Space Land - R&T 214.02
Property used Exclusively for Veterans' Organizations - R&T 214
Property used for Scientific Purpose - R&T 214
Recordation of Interest in Property - R&T 261
Recorded Regulatory Agreement – ALO 880.0267
Redevelopment Plans Dedicated to Certain Use - R&T 214.13
BOE Review Procedures - R&T 254.6; Rule 136
Schools Less than Collegiate Grade - R&T 214.4, 214.5
Student Union – ALO 880.0283
Supplemental Assessments, filing for, 180-Days Filing Period – R&T 75.24
Supplemental Assessments, from - R&T 75.21, 75.22,
Tax-Defaulted Property, Minimum Sale Price & Appraisal Fee - V2-R&T 3698.5
Tax-Exempt Status – ALO 880.0285
Unrelated Business Taxable Income - R&T 214.05
Zoological Society Possessory Interest - R&T 222.5
Zoological Society Property - R&T 222
Welfare Organization, Property Leased from, by Govt Entity - R&T 214.6
Wetlands Bank Site, As Public Entity, Payment of In Lieu Fees - [F&G 1775 et seq. of Sec 2]
Whale Watching, Boats & Vessels used for 15% or less of Operating Time - R&T 227
Whitewood Subzone, of Redwood Region, Timberland - R&T 434.5
Wildlife, Defined - R&T 421
Wildlife Areas, Designated, In Lieu Fees for - V2-F&G 1504
Wildlife Habitat Area, Defined - V2-Gov 51201
Wildlife Habitat Contract,
  Defined - R&T 421
  General - R&T 423.8
  Immune to 150 Acre Requirement - R&T 423.8
  Land Subject To, LCA Valuation - R&T 423.7
  Land Valued per R&T 402.1 - R&T 423.8
Wildlife Refuge Fund, National, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil
Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Will,
  Change in Ownership - Rule 462.260(c)
  Date of Death as Date of CIO, Parent/Child Transfer if through - R&T 63.1
Willful Failure to Pay, or Cause to be Paid - R&T 38574
Williamson Act (See LCA)
Williamson Land Act (CLCA) - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097, (See LCA)
Williamson Land Act (CLCA), Cancellation Value Appraisal – Gov 51203
Williamson Land Act, Revise Contract Language and Assessment – R&T 16142, 16142.1, 16148, 51244, 51244.3
Winegrape Pest & Disease, Special Districts - [F&A 6200]
Withdrawal, of Exhibit, BOE Equalization Hearing - V1-HPR 5087
Withholding, Timber Tax - V1-Timber 38503

224
Witnesses, Subpoenas by State Board of Equalization - V1-HPR 5086, V2-Gov 15613
Woodcuts, Defined - R&T 217
Work, of Local Officials, Review of, by BOE - V2-Gov 15612
Work Force in Place, Cable TV Intangibles - R&T 107.7(d)
Works of Art,
  - Assessment - R&T 986
  - Exemption - R&T 217, LTA 04/047
Work of the Fine Arts, Defined - R&T 217
Writ of Attachment, Timber Tax Payment Enforcement - V1-Timber 38513
Writing, Defined - R&T 8
Writs of Attachment, Railroad Car Tax - V1-RR Car 11473
Written Agreement, re: Term of Possessory Interest - Rule 23
Written Appraisal Reports, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319
Written Authorization, of Controller - V2-Gov 43003
Written Findings, re Data Altering Previous Assessment, Audits - R&T 469
Written Findings of Fact, Appeal Hearings - R&T 1611.5, Rule 308
Written Instruments, Electronic or Digitized Recorders' Data in lieu of - V2-Gov 27279.1
Written Partnership Agreements, Timber Tax - V1-TYT 38576
Written Request for Information, Failure to Respond - R&T 501
Written Rulings, Requests for, to the Assessor, Taxpayers' Bill of Rights - R&T 5909
Written Statements of Value, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319

X
XI - Article 11 of the California Constitution
XIII - Article 13 of the California Constitution
III A - Article 13-A of the California Constitution (Prop 13)

Y
Year,
  - Assessment - R&T 118, 532
  - Assessment, Defined, Statute of Limitations - R&T 532
Year Round Registration, Defined - V1-VEH 10706
Yearling, Defined - R&T 5716
Yield Rate Component,
  - Historical Properties, set by BOE - R&T 439.2
  - Open-Space Land, set by BOE - R&T 423
Yield Tax (See Timber Tax),
  - Defined - V1-Timber 38110
  - Timber (See Timber Tax)
Yield Tax Law, Timber - V1-Timber 38101-38908
Young-Growth Redwood - Rule 1021

Z
Zone, Production, Timberland, Notation on Roll - R&T 433
Zoning,
  - Notice of Change - V2-Gov 65862, 65863.5
  - Term of, Timberland - V2-Gov 51114
  - Timberland - V2-Gov 51112, 51113
Zoological Society,
  - Possessory Interest, Welfare Exemption - R&T 222.5
  - Property, Welfare Exemption - R&T 222
Abbreviations Used in the Index

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

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

V2 - Volume 2 of the Property Taxes Law Guide
Val. - Value, or Valuation
      2. Vehicle License Fees, Blue Tab section, V1
Vet(s). – Veteran(s)
Vol. - Volume
W/ - With
Water - Water Code, Gold Tab "Other Code" section, V2
XIII - Article 13 of the California Constitution, V1
III A - Article 13-A of the California Constitution, V1