

County-Assessed Properties Division Assessors' Handbook

California State Board of Equalization
September 24, 2019 Board Meeting
Sacramento, CA

Assessors' Handbook

- The Assessors' Handbook (AH) is a series of manuals developed by staff of the Board of Equalization
- The objective of the Assessors' Handbook is to give County Assessors, their staff, and other interested parties an understanding of the principles of property tax assessment and real and personal property appraisal for property tax purposes

Assessors' Handbook

- There are 28 Assessors' Handbook Sections
- Additional Resources
 - Assessment Appeals Manual
 - State Assessment Manual

Roles and Responsibilities

- BOE Staff
 - Identify the need for guidance based on County Assessor and taxpayer inquiries, changes in statutes and regulations
 - Draft new handbook sections or update existing sections
 - Bring to the Board for action and adoption

Roles and Responsibilities

- County Assessors
 - Notify BOE staff of the need for guidance on emergent issues and changes in statutes
 - Participate in the Interested Parties Process

Handbook Section Published Dates

- 2015 through Present
 - 4 Handbooks Published
- 2010-2014
 - 3 Handbooks Published
- 2005-2009
 - 0 Handbooks Published
- 2000-2004
 - 9 Handbooks Published
- Prior to 2000
 - 12 Handbooks Published

Handbook Sections Published Annually

- AH 531, Residential Building Costs
- AH 534, Rural Building Costs
- AH 581, Equipment and Fixtures Index,
Percent Good and Valuation Factors

Handbook Sections Published Annually

The AH 531 and the AH 534 were designed and developed for use by the 58 California counties as an aid to assessors in fulfilling their statutory and regulatory requirements in the assessment of all taxable property in the county.

Handbook Sections Published Annually

- AH 531
 - Provides costing information for single-family, mountain, and multiple family residences, and manufactured housing
- AH 534
 - Provides costing information for basic farm buildings, dairy barns, poultry houses, and greenhouses

Handbook Sections Published Annually

- AH 581
 - Contains several tables of index, percent good, and valuation factors that will aid in the mass appraisal of various types of personal property and fixtures

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- AH 267, Welfare, Church, and Religious Exemptions
 - Contains information relative to the administration and legal requirements of the welfare exemption, church, church parking area and religious exemptions

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- AH 401, Change in Ownership
 - Topics covered in the handbook include changes in ownership as they pertain to tenancies in common, joint tenancies, trusts and estates, legal entities, leases, cooperative housing, interspousal transfers, domestic partners, and others

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- AH 410, Assessment of Newly Constructed Property
 - This handbook section discusses the statutes, regulations, and the various statutory exclusions that pertain to newly constructed real property

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- AH 510, Assessment of Taxable Possessory Interests
 - This handbook section includes the definition, valuation and the special aspects of a taxable possessory interest

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- AH 521, Assessment of Agricultural and Open-Space Properties
 - This handbook contains the appraisal practices, procedures, and statutes for the assessment of agricultural properties and property subject to open-space contracts

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- AH 570, Assessment of Commercial Aircraft
 - This handbook discusses the valuation of aircraft subject to property taxation

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- Assessment Appeals Manual
 - An informational resource for members of local boards of equalization and assessment appeals boards throughout the state, and is intended to advance standardization of assessment appeals practices within California

Handbook Sections and Manuals

A few Assessors' Handbooks and Manuals are the significant source of guidance:

- State Assessment Manual
 - Important topics covered in the manual include state assessment jurisdiction, standard of value, the unit valuation concept, allocation of unitary value, and appeals of state assessments

Handbook Section and Manual Updates

Criteria for updating Handbook Sections and Manuals:

- Is the handbook or manual the significant source of guidance?
- Is the topic prevalent in multiple counties?
- Has the law changed?
- When was the handbook or manual last updated?
- Is there adequate staffing to complete the update?

Current Work Plan for Updating Handbooks

Annual Updates:

- AH 531, Residential Building Costs
- AH 534, Rural Building Costs
- AH 581, Equipment and Fixtures Index, Percent Good and Valuation Factors

Current Work Plan for Updating Handbooks

Updates in Progress:

- AH 260, General Exemptions
 - On February 26, 2019, the Board adopted and authorized publication of the Phase One chapters and appendix of the newly created AH 260
 - Phase One chapters include Aircraft for Display Exemption, Aircraft of Historical Significance Exemption, Works of Art Exemption, Exhibition Exemption and Appendix A: Glossary of Terms
 - Phase Two is in progress and will include chapters on Free Public Library and Free Museum Exemption, College Exemption, Public School Exemption, and Lessors Exemption

Current Work Plan for Updating Handbooks

Developing Work Plan for the following:

- AH 570, Assessment of Commercial Aircraft
- AH 510, Assessment of Taxable Possessory Interests
- AH 401, Change in Ownership

Questions?