

OVERVIEW OF THE TAX AREA SERVICES SECTION

California State Board of Equalization
December 17-18, 2019 Board Meeting
Sacramento, CA

PROFILE

The Tax Area Services Section (TASS) is charged with the responsibility of maintaining, recording and reporting to the various county auditors and assessors, all changes to jurisdictional boundaries of revenue districts that are required to file with the Board of Equalization (BOE). TASS makes the final determination of the physical location of all jurisdictional boundaries of revenue districts based upon the documents filed by the various districts. TASS administers the tax rate area system and provides the tax rate chart segment of the Board Roll of state-assessed properties.

MAINTAIN THE TRA SYSTEM

TAX RATE AREA (TRA) SYSTEM

A tax rate area is a specific geographic area, all of which is within the jurisdiction of the same unique combination of local agencies and school entities for the current fiscal year. The tax rate area numbering system is based on a six-digit number. The first three digits refer to primary areas and the last three digits identify secondary areas.

STATUTORY AUTHORITY

California Government Code

- **Section 54900 Statement; filing required.** “When there is a change in boundaries . . . the tax or assessment levying authority of the city or district shall file or cause to be filed a statement of the creation or change . . .”
- **Section 54901 Contents.** “The statement shall be in the form required by the Board of Equalization and include a certified copy of the ordinance or resolution ordering the creation of or change in boundary . . . a legal description . . . and a map or plat . . .”
- **Section 54902.5 Schedule of fees.** “. . . the State Board of Equalization shall establish a schedule of fees for filing and processing the statements and maps or plats . . .”
- **Section 54903 Failure to file.** “The creation of any city, district or zone thereof or the change in its boundaries is not effective for assessment or taxation purposes nor shall the tax or the special assessment levy of a district previously levying and collecting taxes or special assessments based on its own assessment be carried on a city or county assessment roll unless the statement and map or plat is filed pursuant to this chapter.”

2019/2020

Maintains & establishes boundaries of:

5,542 Map Details

60,992 Valid TRAs

9,839 Active Districts

California State Board of Equalization
TRAs and Districts in TRAs
for the 2019/20 Board Roll of State-Assessed Properties

County	TRAs	Districts
Alameda [01]	1369	181
Alpine [02]	14	11
Amador [03]	88	36
Butte [04]	633	216
Calaveras [05]	188	84
Colusa [06]	193	72
Contra Costa [07]	1119	291
Del Norte [08]	94	41
El Dorado [09]	403	212
Fresno [10]	1849	333
Glenn [11]	370	79
Humboldt [12]	430	137
Imperial [13]	358	101
Inyo [14]	84	50
Kern [15]	2731	390
Kings [16]	595	78
Lake [17]	527	112
Lassen [18]	162	60
Los Angeles [19]	11550	1001
Madera [20]	330	198
Marin [21]	359	124
Mariposa [22]	66	47
Mendocino [23]	259	96
Merced [24]	547	127
Modoc [25]	99	70
Mono [26]	66	45
Monterey [27]	1249	273
Napa [28]	84	38
Nevada [29]	171	105
Orange [30]	4732	391
Placer [31]	426	139
Plumas [32]	228	68
Riverside [33]	4292	670
Sacramento [34]	1893	168
San Benito [35]	357	92
San Bernardino [36]	2999	469
San Diego [37]	4955	351
San Francisco [38]	24	29
San Joaquin [39]	996	259
San Luis Obispo [40]	421	119
San Mateo [41]	1468	239
Santa Barbara [42]	613	118
Santa Clara [43]	815	145
Santa Cruz [44]	386	136
Shasta [45]	1055	233
Sierra [46]	48	30

California State Board of Equalization
TRAs and Districts in TRAs
for the 2019/20 Board Roll of State-Assessed Properties

Siskiyou [47]	193	80
Solano [48]	1070	133
Sonoma [49]	903	191
Stanislaus [50]	1567	189
Sutter [51]	559	81
Tehama [52]	164	74
Trinity [53]	60	38
Tulare [54]	1176	216
Tuolumne [55]	275	98
Ventura [56]	2434	246
Yolo [57]	325	96
Yuba [58]	571	133
Total	60992	9839

HISTORICAL SAMPLES

1963-1995 The tax-rate area system was historically maintained on hand drawn linen roll maps and blue line code charts.

TAX-RATE AREA CHART FOR BOARD ROLL OF STATE ASSESSED PROPERTY

PREPARED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION TO SHOW THE REVENUE DISTRICTS IN EACH TAX-RATE AREA

For Explanation of Abbreviations and Taps A

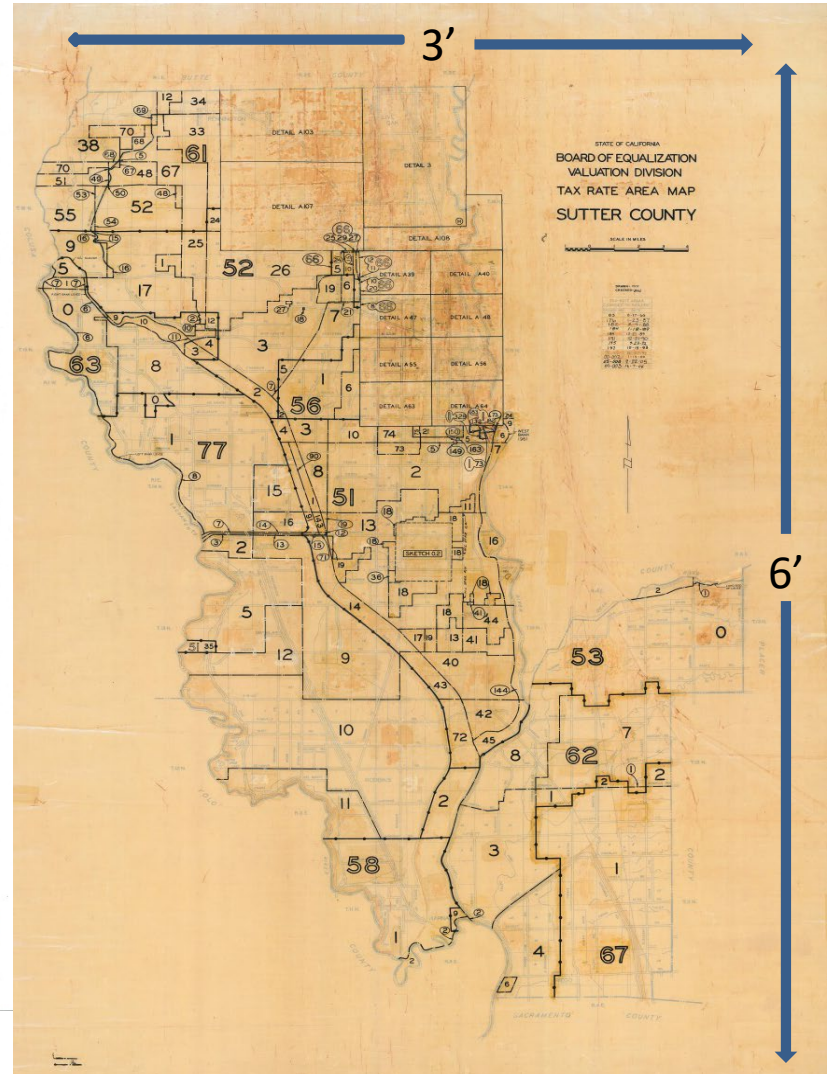
1994 Roll

VOLUME 500

PAGE 9 79

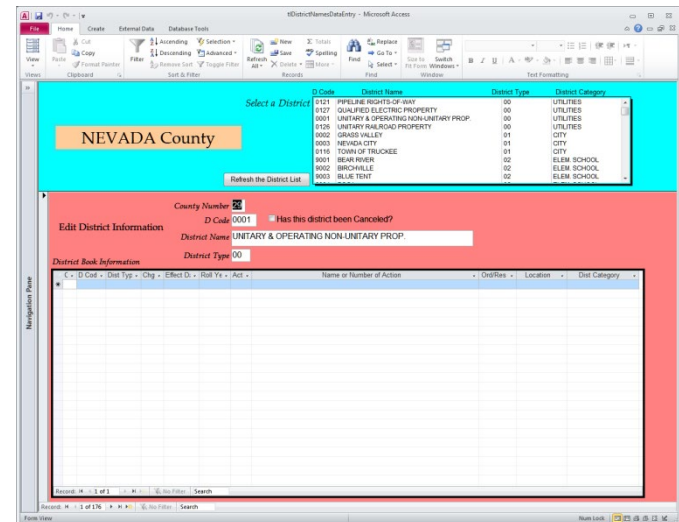
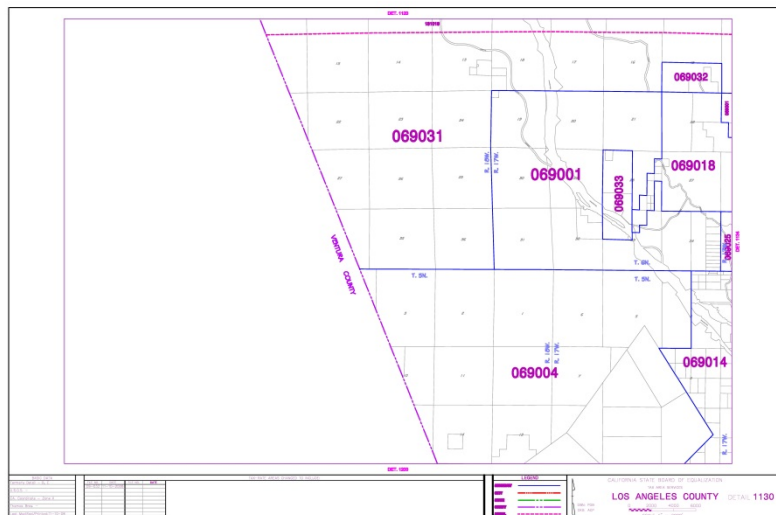
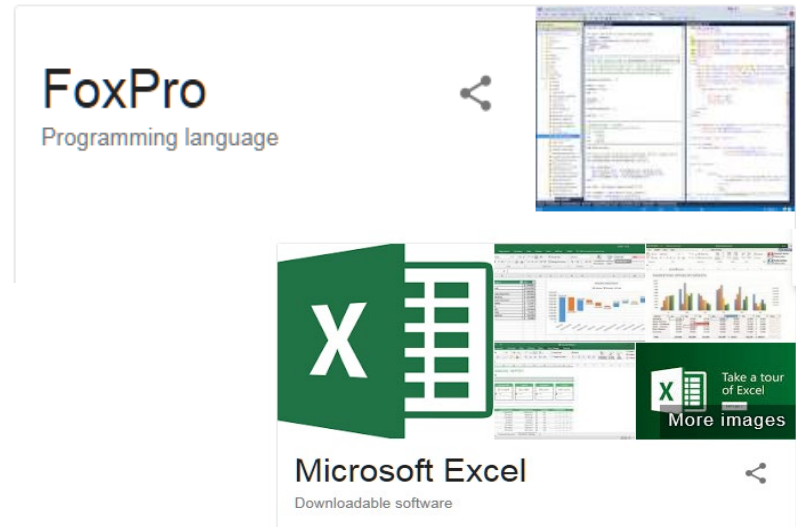
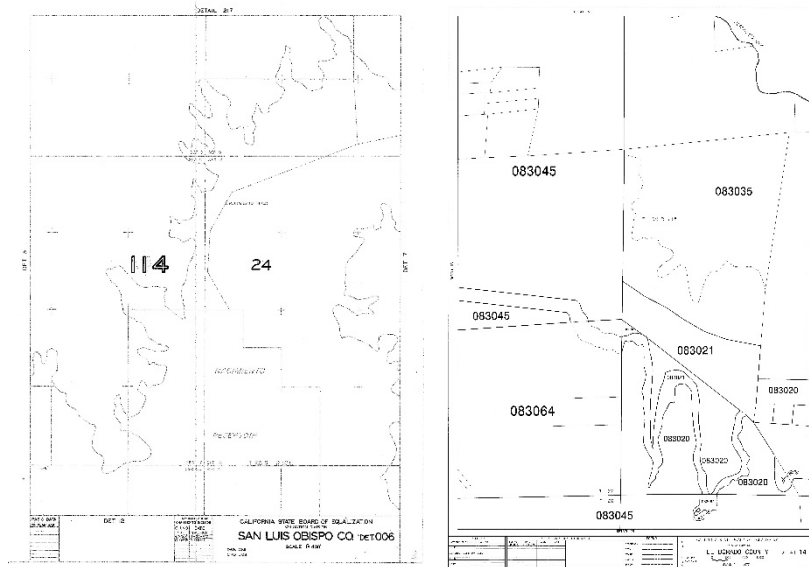
COUNTY OF RIVERSIDE

TAX-RATE AREA NUMBER		SEC. ORDINARY		FOR CITY BELL ONLY		FOR CITY BELL ONLY		PRIMARY NUMBERS INDICATE INCORPORATED CITIES, ELEMENTARY OR UNITED SCHOOL DISTRICTS		SECONDARY NUMBERS INDICATE FURTHER SUBDIVISIONS		ROAD DISTRICT		High		Low		Sec Area		Water		DISTRICTS		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91		Hwy. 91
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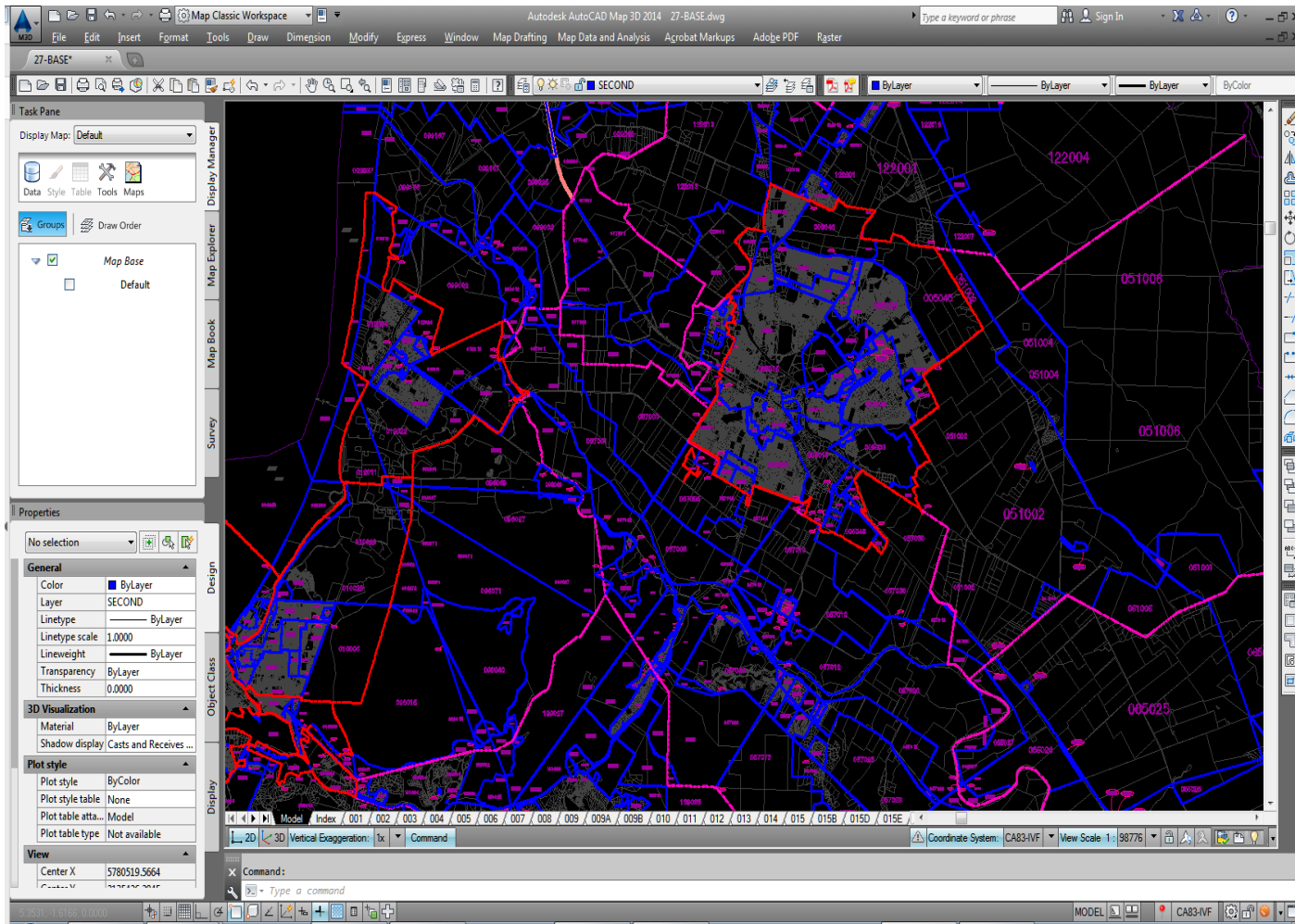
DIGITAL MAPPING AND DATA MANAGEMENT

1995-2011 The TRA system was maintained on hand drawn paper and CAD hybrid maps and database code charts.



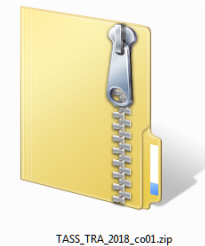
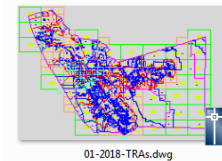
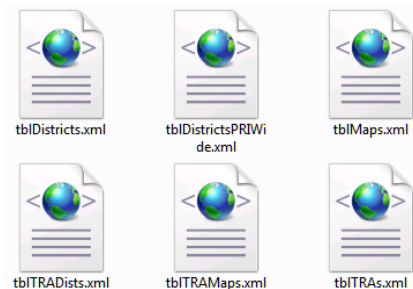
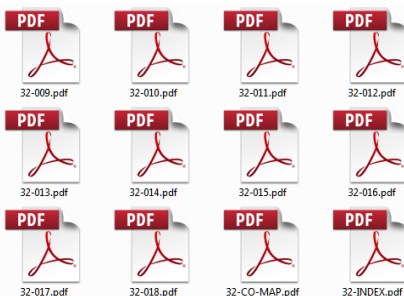
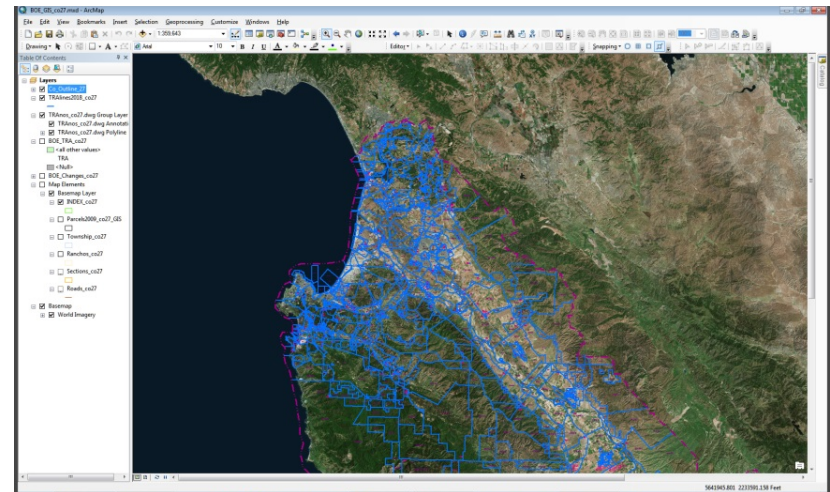
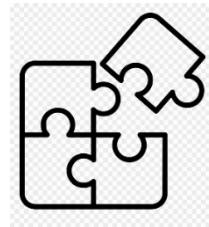
TODAYS MAPPING AND DATA MANAGEMENT

2011-2018 The TRA structure is maintained using data management and reporting tools created for TASS by the desktop applications unit, Digital mapping is performed in both ACAD and ESRI products.



For the local governments that utilize our maps and data to complete the assessment cycle, the end product of Tax Area Services Section is delivered in various electronic formats.

Changes for the roll year are **processed** by updating the BOE map details and data base programs to reflect the requested changes and produce the annual reports and maps of valid Tax Rate Areas.



Tax Area Services Section

The Tax Area Services Section (TASS) is responsible for maintaining, recording, and reporting to the various county auditors and assessors within the state of California all changes to jurisdictional boundaries of revenue districts that are required to file with the State Board of Equalization.

What is a Tax Rate Area?

A tax rate area (TRA) is a geographic area within the jurisdiction of a unique combination of revenue districts, which includes local agencies (such as a city, county, or special district) and school districts, for the current fiscal year. Each TRA is assigned a six-digit numeric identifier, referred to as a TRA number.

What is the purpose of a Tax Rate Area?

TRAs are primarily used by county assessors and county auditors for the allocation, collection and distribution of property tax revenue in the state. TRAs can be used to determine voter residency of special revenue districts and the residency qualifications for persons to hold elected office of the governing board. School district boundaries and city boundaries can also be determined by TRA. Although TRAs can be used to determine general boundaries, they are intended for assessment purposes only and do not represent the official boundaries of any district or agency.

What is a Statement of Boundary Change?

Form BOE-400-TA, *Statement of Boundary Change*, is a form that is filed with the Board of Equalization when there is a creation of or change in boundaries of a revenue district that is carried on the regular city or county assessment roll. This includes cities, districts, and special zones. Form BOE-400-TA, *Statement of Boundary Change*, is also filed when a district previously levying and collecting taxes or special assessments based up on its own assessment elects to utilize the regular city or county assessment roll and, if utilizing the roll, has a change in boundaries. Exceptions are set forth under GOV§54904-54906. (GOV§54900, GOV§54902.2, RTC§95, RTC§122)

The statement shall be in the form required by the Board of Equalization and include a certified copy of the ordinance or resolution ordering the creation of or change in the boundary of the city, district or zone thereof, a legal description of said boundaries and a map or plat indicating the boundaries pursuant to Government Code Section 54901(a).

Open All

Close All

 [Statement of Boundary Change](#)

 [Tax Rate Area Datasets](#)

 [Tax Rate Area Consolidations](#)

 [Contact Us](#)

FILING A BOUNDARY CHANGE WITH BOE

STATE BOARD OF EQUALIZATION

CHANGE OF JURISDICTIONAL BOUNDARY

REQUIREMENTS FOR STATEMENTS, GEOGRAPHIC DESCRIPTIONS, MAPS AND FEES

SECTIONS 54900 THROUGH 54903, GOVERNMENT CODE

AUGUST 1, 2005

GENERAL REQUIREMENTS

The Tax-Rate Area System is administered by the State Board of Equalization (Board) and used by counties for the proper allocation of property tax revenues between counties, cities, and special tax districts. The requirements and fees described herein apply to all statements filed pursuant to sections 54900 through 54903 of the Government Code.¹ This document is provided as a guideline for the proper submission of geographic descriptions, maps and fees. Copies of this document, the *Statement of Boundary Change* (Form BOE-400-TA), sample map, sample geographic description, and other information are available on the Board's website at www.boe.ca.gov and can be accessed by selecting the Taxes & Fees tab, clicking on Property Tax, and then choosing Special Revenue District Boundaries.

In regard to a jurisdictional boundary change filing, please note the following:

1. The final date to file with the Board for a change of jurisdictional boundary for all special revenue districts is **on or before December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied (GC § 54902).
2. **All fees shall accompany the filing.** Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.
3. Mail the completed filing to:

US Postal Delivery

State Board of Equalization
Tax Area Services Section
P.O. Box 942879
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization
Tax Area Services Section
450 N Street, MIC: 59
Sacramento, CA 95814

Inquiries concerning these requirements should be directed to the Tax Area Services Section at 916-274-3250, or by fax at 916-285-0130.

¹ All references are to the Government Code unless otherwise specified.

CHECKLIST (This checklist is for your convenience only. Please, do not submit it with your filing.)

Did you include the following items?

- ☐ Statement of Boundary Change (Form BOE-400-TA)
- ☐ Certified copy of election results (Proposition 218)
- ☐ Certificate of Completion (if applicable)
- ☐ Copy of the Resolution(s)

☐ Written geographic description:

- ☐ Can the geographic description stand alone?
- ☐ Is the description of the project area only?
- ☐ Does it include the township & range, section number(s) or rancho?
- ☐ Is there a point of beginning?
- ☐ Are the courses numbered to follow a clockwise direction from the point of beginning?
- ☐ Is the total acreage included?
- ☐ Does the information on the description match with the map(s)?

☐ Map(s):

- ☐ Is the map accurately drawn to professional standards?
- ☐ Is it the original size copy?
- ☐ Is a vicinity map included?
- ☐ Are existing boundaries shown and identified?
- ☐ Are existing streets, roads, and highways referenced with their current names?
- ☐ Does it include the township & range, section number(s), or rancho?
- ☐ Does it have a north arrow and scale bar?
- ☐ Is the Point of Beginning clearly shown?
- ☐ Is the boundary made apparent without masking adjacent background features?
- ☐ Are all courses numbered to follow the written description?
- ☐ Is each parcel that touches the new boundary and is within the project area labeled with an APN?
- ☐ Is an enlarge drawing included to show smaller areas of exclusion or inclusion, if applicable?
- ☐ Is there a key map for multiple sheets?
- ☐ Does the electronic filing conform to TASS standards?

☐ List of assessor's parcel numbers

☐ Letter of tax-rate area assignment from the county auditor (consolidated counties only)

☐ Fee. **Make checks payable to the "Board of Equalization" with reference to Tax Area Services Section, MIC:59.**

Mail completed package to:

US Postal Delivery

State Board of Equalization
Tax Area Services Section
P.O. Box 942879
Sacramento, CA 94279-0059

FedEx or UPS Delivery

State Board of Equalization
Tax Area Services Section
450 N Street, MIC: 59
Sacramento, CA 95814

SAMPLE OF SIMPLE ANNEXATION

"EXAMPLE"

ANNEXATION NO. 2001-03

ANNEXATION TO CLEARWATER SANITATION DISTRICT

GEOGRAPHIC DESCRIPTION

All that certain real property, situate in portion of Section 7, Township 2 South, Range 11 East, Mount Diablo Base and Meridian, in the County of George, State of California, described as follows:

Beginning at the centerline of Magnolia Street and Essey Circle, 50 feet wide, also being the existing Clearwater Sanitation District boundary;

Thence, (1) South $00^{\circ}05'00''$ West 25.00 feet along the existing boundary;

Thence, (2) South $89^{\circ}15'00''$ East 145.00 feet;

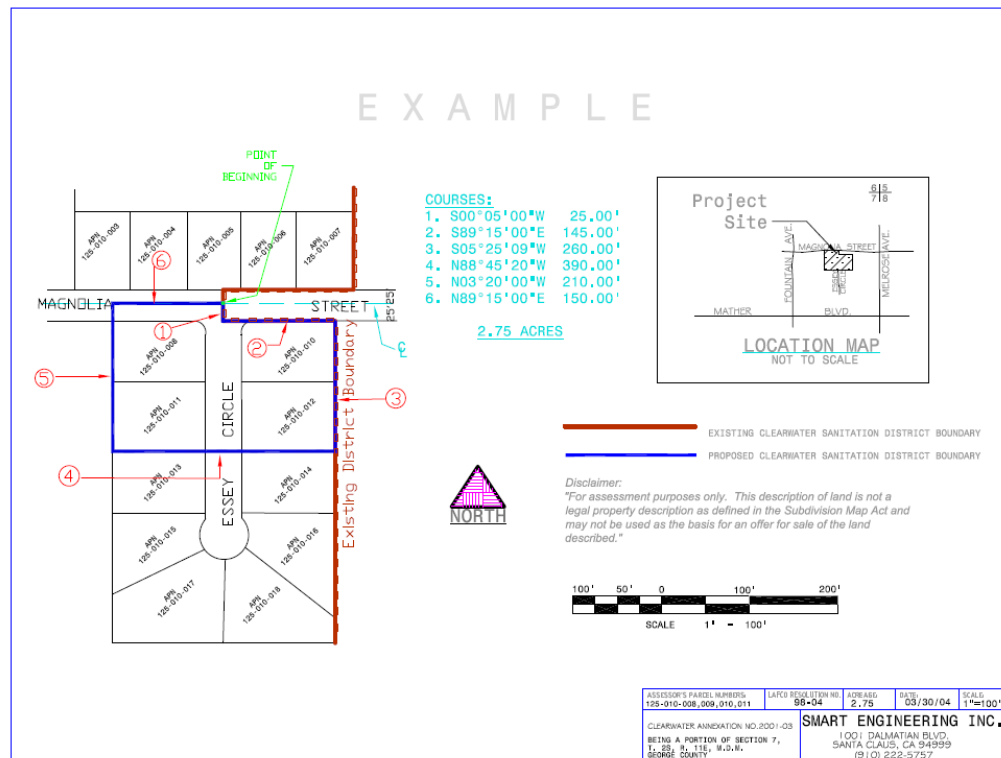
Thence, (3) South $05^{\circ}25'09''$ West 260.00 feet;

Thence, leaving the existing district boundary, (4) North $88^{\circ}45'20''$ West 390.00 feet;

Thence, (5) North $03^{\circ}20'00''$ West 210.00 feet to a point on the center line of said Magnolia Street;

Thence, (6) North $89^{\circ}15'00''$ East 150.00 feet to the **Point of beginning** and containing **2.75** acres of land more or less.

For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.



HOW TO COMPLETE BOE-400-TA (P1) REV. 02 (10-09)

BOE-400-TA (P1) REV. 02 (10-09)

STATEMENT OF BOUNDARY CHANGE
Please mail to: State Board of Equalization, Tax Area Services Section,
450 N Street, M/C-59, P.O. Box 942879, Sacramento, CA 94279-0059.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION
www.boe.ca.gov

BOE File No. _____

COUNTY _____ COUNTY NUMBER _____ ACREAGE _____ FEE _____ REG. ORG. NUMBER _____
CONDUCTING AUTHORITY _____ LAFCo REG. _____
SHORT FORM DESIGNATION _____ EFFECTIVE DATE _____

SECTION 1: TYPE OF ACTION (CHECK ONE ONLY)

☒ City - Annexation (02) ☐ District - Formation (09) ☐ District - Name Change (11) ☐ School District - Transfer of Territory (13)
☐ City - Detachment (14) ☐ District - Annexation (01) ☐ Redevelopment - New Project (15)
☐ City - Incorporation (04) ☐ District - Detachment (07) ☐ Redevelopment - Amendment to Project (10)
☐ Consolidation of TRA's (06) ☐ District - Consolidation (05) ☐ School District - Merger (17) ☐ School District - Unification (18)
☐ County Boundary Change (16) ☐ District - Dissolution/Removal from Board Roll (08) ☐ School District - Thompson Unified (19)

SECTION 2: PRINCIPAL CITY/DISTRICT(S) AFFECTED BY ACTION [ENTER DISTRICT NAME(S)]

SECTION 3: AFFECTED TERRITORY

☐ Inhabited ☐ Developed ☒ Will be taxed for existing bonded indebtedness or contractual obligations as set forth by the terms and conditions as stated in the resolution.
☒ Uninhabited ☐ Undeveloped ☐ Will not be taxed for existing bonded indebtedness or contractual obligations.

Number of Areas: 4

SECTION 4: ELECTION

☒ An election authorizing this action was held on 01-01-01 (mm/dd/yyyy)
☐ This action is exempt from election.

SECTION 5: ENCLOSED ARE THE FOLLOWING ITEMS REQUIRED AT THE TIME OF FILING

☐ Fees ☐ Certificate of Completion (LAFCo. only) ☐ County auditor's letter of TRA assignment (consolidated counties only)
☐ Legal description ☐ Map(s) and supporting documents
☐ Resolution of conducting authority ☐ Assessor parcel number(s) of affected territory

SECTION 6: CITY BOUNDARY CHANGES ONLY

☐ Map of limiting addresses (2 copies) ☐ Alphabetical list of all streets within the affected area to include beginning and ending street numbers
☐ Vicinity maps (2 copies)

Estimated Population: _____ Total assessed value of all property in subject territory: _____

REQUIRED: According to section 54902 of the Government Code, copies of these documents must be filed with the county auditor and county assessor.

Board of Equalization will acknowledge receipt of filing to:

BOE USE ONLY	
NAME	chk #:
TITLE	
AGENCY	
STREET	amt:
CITY	
ZIP CODE	
TELEPHONE NUMBER (include area code)	
FAX NUMBER (include area code)	
E-MAIL ADDRESS	ltr #:
SIGNATURE OF AGENCY OFFICER	
DATE	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-400-TA (P1) REV. 02 (10-09)

STATEMENT OF BOUNDARY CHANGE
Please mail to: State Board of Equalization, Tax Area Services Section,
450 N Street, M/C-59, P.O. Box 942879, Sacramento, CA 94279-0059.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION
www.boe.ca.gov

BOE File No. _____

COUNTY AnyAndAll COUNTY NUMBER 59 ACREAGE 54321 FEE 14,000 REG. ORG. NUMBER 13-5150
CONDUCTING AUTHORITY LAFCo LAFCo REG. 13-50
SHORT FORM DESIGNATION Annexation to the City of Cali EFFECTIVE DATE 6-1-2013

SECTION 1: TYPE OF ACTION (CHECK ONE ONLY)

☒ City - Annexation (02) ☐ District - Formation (09) ☐ District - Name Change (11) ☐ School District - Transfer of Territory (13)
☐ City - Detachment (14) ☐ District - Annexation (01) ☐ Redevelopment - New Project (15)
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SECTION 2: PRINCIPAL CITY/DISTRICT(S) AFFECTED BY ACTION [ENTER DISTRICT NAME(S)]

City of Cali

SECTION 3: AFFECTED TERRITORY

☐ Inhabited ☐ Developed ☒ Will be taxed for existing bonded indebtedness or contractual obligations as set forth by the terms and conditions as stated in the resolution.
☒ Uninhabited ☐ Undeveloped ☐ Will not be taxed for existing bonded indebtedness or contractual obligations.

Number of Areas: 4

SECTION 4: ELECTION

☒ An election authorizing this action was held on 01-01-01 (mm/dd/yyyy)
☐ This action is exempt from election.

SECTION 5: ENCLOSED ARE THE FOLLOWING ITEMS REQUIRED AT THE TIME OF FILING

☐ Fees ☐ Certificate of Completion (LAFCo. only) ☐ County auditor's letter of TRA assignment (consolidated counties only)
☐ Legal description ☐ Map(s) and supporting documents
☐ Resolution of conducting authority ☐ Assessor parcel number(s) of affected territory

SECTION 6: CITY BOUNDARY CHANGES ONLY

☐ Map of limiting addresses (2 copies) ☐ Alphabetical list of all streets within the affected area to include beginning and ending street numbers
☐ Vicinity maps (2 copies)

Estimated Population: _____ Total assessed value of all property in subject territory: _____

REQUIRED: According to section 54902 of the Government Code, copies of these documents must be filed with the county auditor and county assessor.

Board of Equalization will acknowledge receipt of filing to:

BOE USE ONLY	
NAME	chk #:
TITLE	
AGENCY	
STREET	amt:
CITY	
ZIP CODE	
TELEPHONE NUMBER (include area code)	
FAX NUMBER (include area code)	
E-MAIL ADDRESS	ltr #:
SIGNATURE OF AGENCY OFFICER	
DATE	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

STATEMENT REVIEW

REQUIRED ITEMS

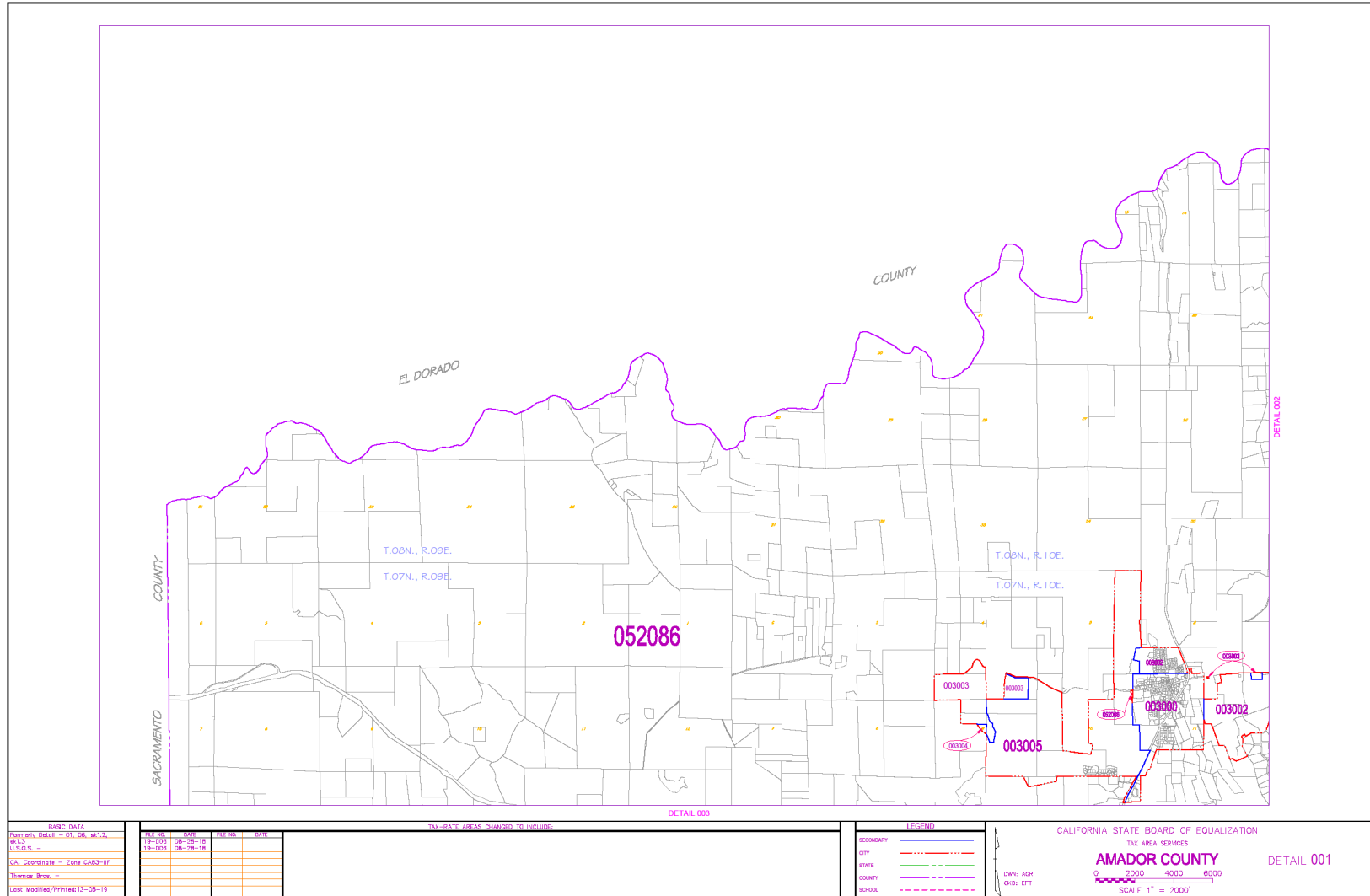
Required for all GENERAL boundary changes:

- ✓ BOE-400-TA Form
- ✓ Certificate of Completion (*LAFCo only*)
- ✓ Resolution of conducting authority
- ✓ County Auditor's letter of TRA assignment (*consolidated counties only*)
- ✓ Geographic description
- ✓ Map(s) and supporting documents
- ✓ Vicinity map
- ✓ Assessor parcel number(s) of affected territory
- ✓ Fee

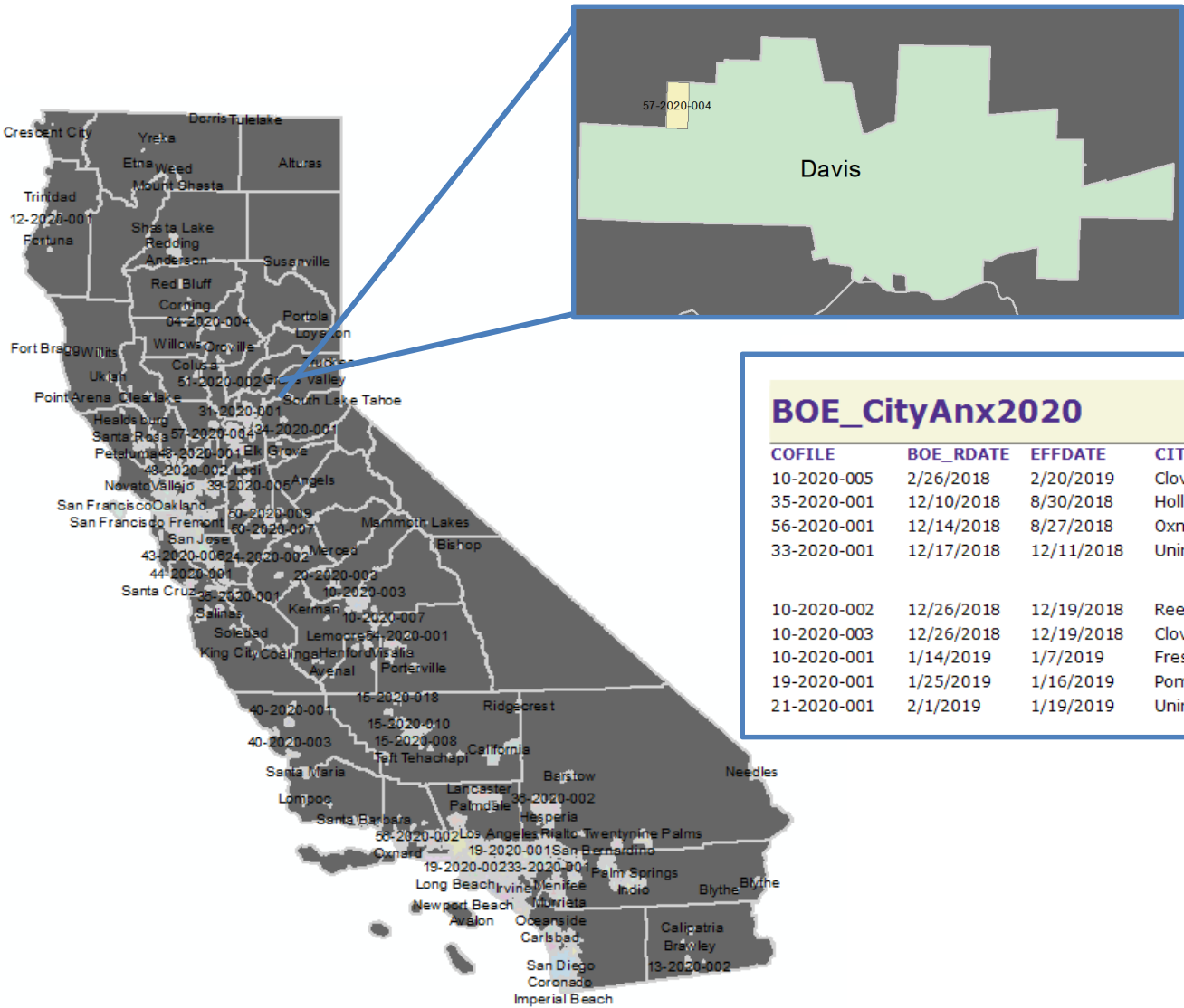
Required for all CITY boundary changes:

- ✓ Map of limiting addresses
- ✓ Alphabetical list of all streets within the affected area to include beginning and ending street numbers
- ✓ Estimated population
- ✓ Total assessed value of all property in subject territory

OFFICIAL CITY BOUNDARIES MAINTAINED BY TASS



CITY BOUNDARIES




BOE_CityAnx2020

COFILE	BOE_RDATE	EFFDATE	CITYANX	NOTES	UPDATEDGIS
10-2020-005	2/26/2018	2/20/2019	Clovis	<null>	5/10/2019
35-2020-001	12/10/2018	8/30/2018	Hollister	<null>	1/10/2019
56-2020-001	12/14/2018	8/27/2018	Oxnard	<null>	1/10/2019
33-2020-001	12/17/2018	12/11/2018	Unincorporated	detachment from the city of Riverside	1/10/2019
10-2020-002	12/26/2018	12/19/2018	Reedley	<null>	2/6/2019
10-2020-003	12/26/2018	12/19/2018	Clovis	<null>	2/6/2019
10-2020-001	1/14/2019	1/7/2019	Fresno	<null>	2/6/2019
19-2020-001	1/25/2019	1/16/2019	Pomona	<null>	2/6/2019
21-2020-001	2/1/2019	1/19/2019	Unincorporated	detached from Novato	4/8/2019

Find a Sales and Use Tax Rate

Search by:

☒ Address ☐ My Location

 Enter an address below:

Street:

2038 Lyndell Terrace

City:

Davis

State:

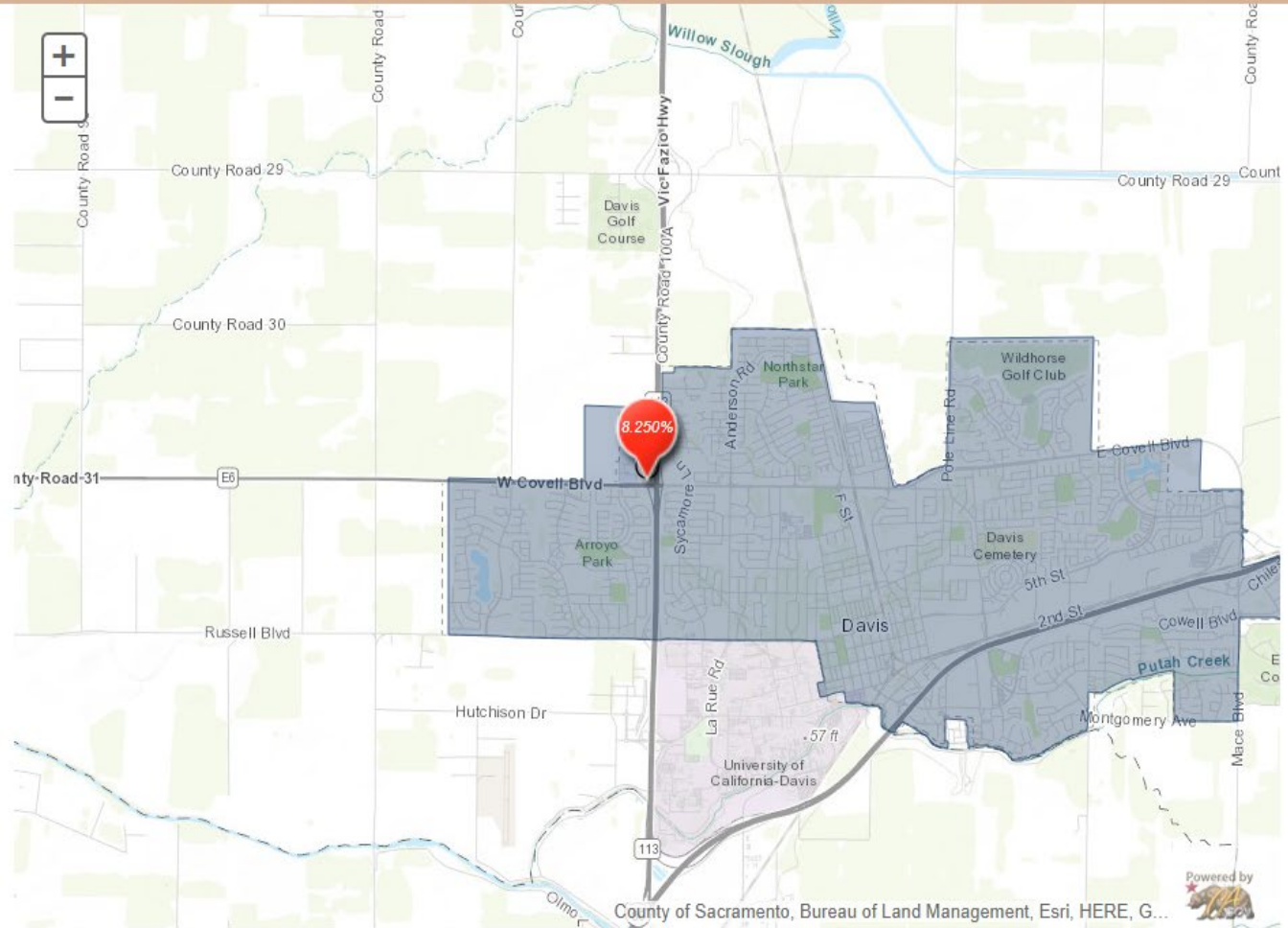
Zip:

95616


Search

Type an address above and click "Search" to find the sales and use tax rate for that location. All fields required.

The tax rate displayed is for the point shown. Please review the results to ensure that the point shown is the intended location. Also, be aware that tax rates, as well as city and county boundary lines, are subject to change. The rate displayed is based upon the search results and is the rate in effect today.





BOE OPEN DATA PORTAL





Contact Us


California State Board of Equalization


Property Tax

Alcoholic Beverage Tax

Tax on Insurers

Forms & Pubs

Legal Resources

Search


Open Data Portal


Welcome to the California State Board of Equalization's data portal. This portal is intended to provide you with centralized access to the BOE's publicly available data in easy-to-use formats.


Search datasets...


Q


Data Categories

Alcoholic Beverage Tax

Property Taxes

Tax on Insurers

BOE Administration Data


VIEW ALL TAX AND FEE PROGRAMS

Resources

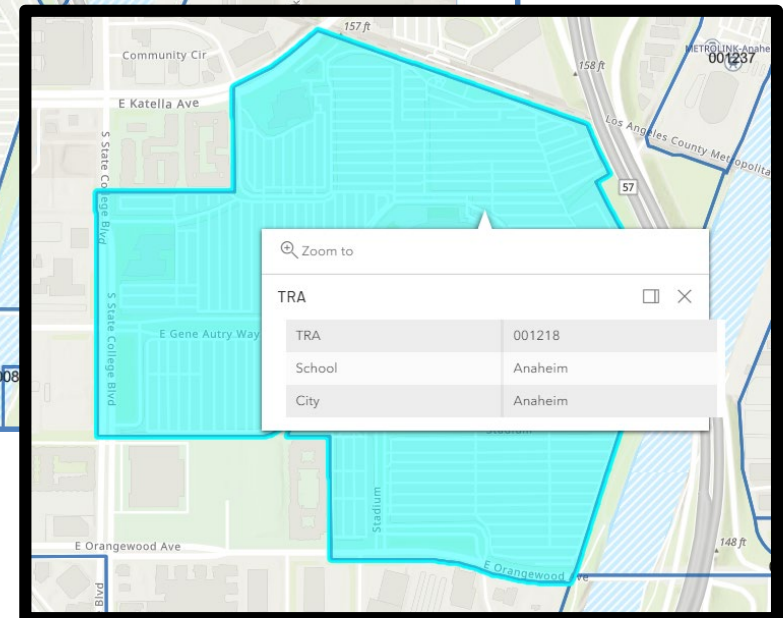
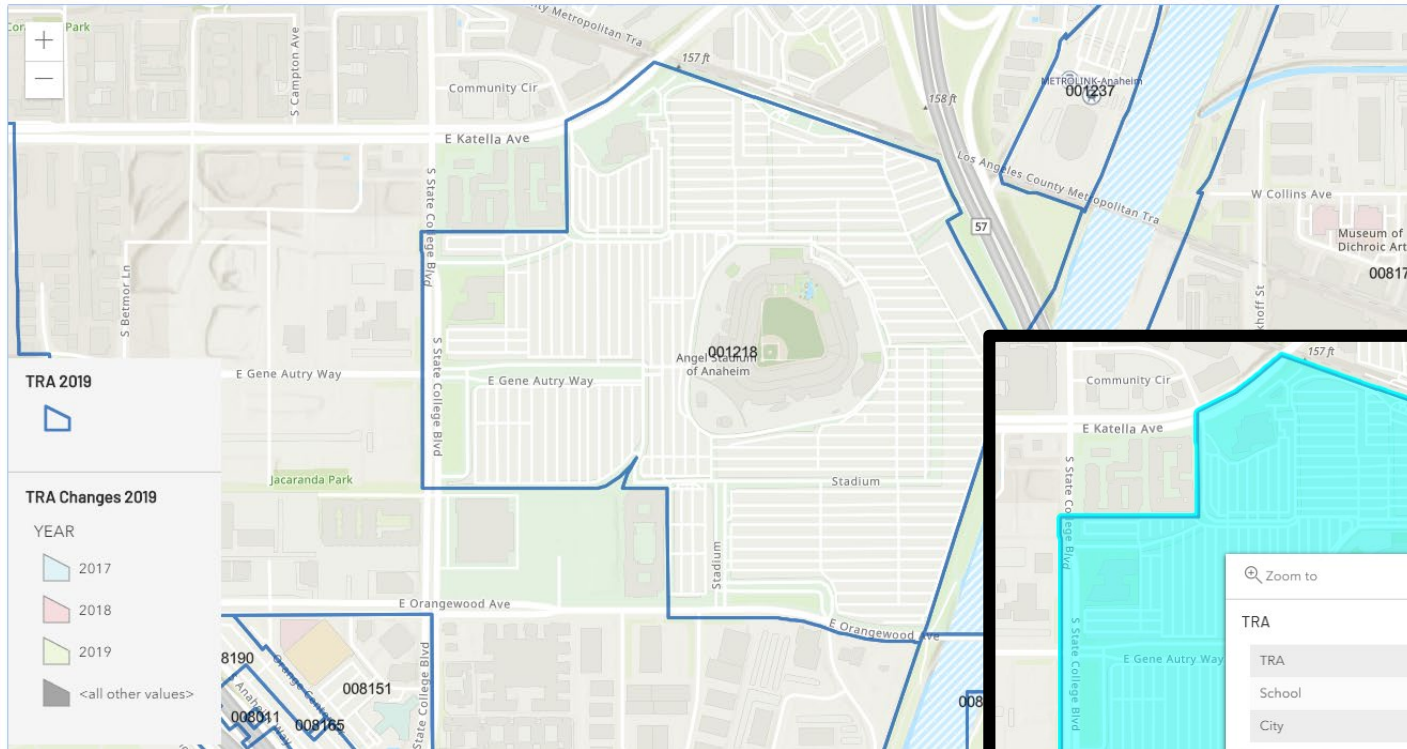
[→ Annual Report](#)

[→ Research and Statistics](#)

[→ Help](#)

HAVE YOU TAKEN IT?
OPEN DATA PORTAL
SURVEY



BOE Tax Rate Area Maps



BOE Open Data Portal
(Testing) Environment to provide
TASS data and Maps online.

Distribution of Assessment Appeals by Property Types

Search datasets...

 Export to Excel Export to CSVVIEW: [Charts](#) | [Map](#) | [API](#)

Fiscal Year From	Fiscal Year To	County	Number of Residential Appeals Filed	Number of Commercial & Industrial Appeals Filed	Number of Rural Appeals Filed	Number of Business Property Appeals Filed	Number of Other Appeals Filed	Total Number of Appeals Filed	Number of Appeals in Prior Year	Percentage Change from Prior Year	Total Number of Appeals Held Over Prior to Current Year	Total Number of Appeals to Be Resolved
2017	2018	Alameda	433	1,049	14	561	73	2,130	1,237	72.10	3,015	5,145
2017	2018	Alpine										6
2017	2018	Amador										22
2017	2018	Butte										138
2017	2018	Calaveras										

co	TRA	d_code	district	DIST_CAT
1	010-001	0070	BAY AREA JT(1,7,21,28,38,41,43,48,49)	AIR QUALITY MGMT.
1	010-001	0016	SAN LEANDRO	CITY
1	010-001	0066	CHABOT-LAS POSITAS JT(01,07)	COMM. COLLEGE
1	010-001	0191	AREA NO. B-1988-1 (BRIDGES)	COUNTY SERVICE
1	010-001	0159	AREA NO. EM-1983-1	COUNTY SERVICE
1	010-001	0172	AREA NO. VC-1984-1	COUNTY SERVICE
1	010-001	0071	ALAMEDA COUNTY	FLOOD CONTROL
1	010-001	0082	ALAMEDA COUNTY-ZONE NO. 13	FLOOD CONTROL
1	010-001	0090	EDEN TOWNSHIP	HOSPITAL
1	010-001	0068	ALAMEDA COUNTY	MOSQ & VECTOR CONTRL
1	010-001	0178	EAST BAY JT(01,07)	MUNI UTILITY
1	010-001	0100	EAST BAY JT(01,07)	REGIONAL PARK
1	010-001	0175	ALAMEDA-C.C. JT(01,07)	TRANSIT
1	010-001	0173	ALAMEDA-C.C. JT(01,07)-SPEC DIST NO. 01	TRANSIT
1	010-001	0176	S.F. BAY AREA RAPID JT(01,07,21,38,41)	TRANSIT
1	010-001	0054	SAN LEANDRO	UNIFIED SCHOOL

CONTACT INFORMATION

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- By Email: TASS@BOE.CA.GOV
- By Phone: 916-274-3250
- Contact Ric Schwarting at ricard.schwarting@boe.ca.gov or at 916-274-3261