



STATE BOARD OF EQUALIZATION

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Executive Director

No. 98/40

August 6, 1998

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES:

**PROPERTY TAX RULE 124
EXAMPLES**

Following a scheduled public hearing on February 25, 1998, the State Board of Equalization adopted amendments to Property Tax Rule 124, Examples. The rule as amended became effective June 5, 1998.

Enclosed for your information is a final printed copy of the rule.

If you have any questions regarding the content of this rule, please contact Mr. Lawrence A. Augusta, Assistant Chief Counsel, at (916) 445-6493. If you wish extra copies of the rule, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,

Janice Masterton, Chief
Board Proceedings Division

JM:MAS

State of California
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 2. Assessment
Article 2. Classification of Property

Rule 124. EXAMPLES.

Reference Sections 110, 401, 401.5, 601, Revenue and Taxation Code.
Section 15606, Government Code.

(a) The listing that follows is illustrative of the application of the foregoing rules to various items of property and is not intended to be inclusive of all items of property required to be classified. For the specific items listed, the classification shown shall be followed unless there are persuasive distinguishing facts which warrant other classification. However, nothing herein requires classification of an item of property to be dependent upon anything more than what is reasonably manifested by outward appearances, and nothing herein shall preclude the application, to a value estimate of a combination of properties of more than one class, of a percentage representing the appraiser's determination of the amount attributable to each class.

(b) The foregoing rules of classification, together with the following listing, relate solely to classification of property and not to evaluation thereof.

(1) LAND.

Air rights
Alfalfa
Artichokes
Asparagus
Bushes
Contoured ground
Date palms, 4 to 8 years old
Ditches

Embankments
Fill (except on property owned by county, municipal corporation or public district)
Graded ground
Grasses, perennial, natural or planted
Levees

Leveled ground
Minerals
Roads, unpaved
Shrubs
Strawberry plants
Timber, standing
Water rights
Wells, oil and water

(2) IMPROVEMENTS.

Air conditioner, built-in
Alarm system
Awnings
Back bars
Beds, wall
Blast furnaces
Blinds
Boilers, built-in
Booths, restaurant
Booths, spray paint
Bowling lanes
Breakwaters, artificial (above fill)
Buildings
Cabinets, built-in
Carpets, wall-to-wall
Cash boxes, service station, attached to stands

Check-out stands, built-in
Compressors
Computer components operating an improvement, for example an elevator
Concrete flatwork
Coolers, built-in
Cooler, water evaporator, attached to main line
Counters, bank
Counters, restaurant
Cranes, on fixed ways
Dams (except small earthen)
Drinking fountains
Ducts
Elevators
Escalators

Exhaust systems, built-in
Fences
Fill (on property owned by county, municipal corporation or public district)
Flagpole
Floor covering, hard surface
Flumes
Foundations
Fruit trees, taxable planted (except date palms under 8 years of age)
Furnishings, built-in
Grape stakes, in place
Grape trellises
Kilns
Kitchen appliances, built-in

RULE 124. (Continued)

(2) IMPROVEMENTS (Continued)

Laundry machines, launderette	Railroad spurs	Sprinkler system, agricultural (except portable)
Lighting fixtures	Refrigerator, built-in	Stoves, built-in
Machinery, heavy or attached, inside or outside of building	Roads, paved	Tanks, buried
Music systems, coin and electric boxes attached to booth or counters	Safe deposit box nests, if attached to building	Tanks, butane, propane and water softener, unburied but which remain in place
Nut trees, taxable planted	Safes, imbedded	Tellers' cages
Organs, pipe	Scales, truck	Towers, radio and television
Ovens, bake, attached	Screen, theatre	Utilities, on-site
Partitions, affixed	Shelves, attached	Vault doors
Piling, for support of structure	Signs, attached to buildings	Vaults
Printing press, built-in	Signs, on separate supports	Vines, taxable, planted
Pumps, fixed	Sink, built-in	Walls
Radiators, steam	Sprinkler system, lawn	
	Sprinkler system, fire	

History: Adopted December 12, 1967, effective January 18, 1968.

Amended February 25, 1998, effective June 5, 1998.