



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916 285-0134
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)
First District, Lancaster

FIONA MA, CPA
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JEROME E. HORTON
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Executive Director

No. 2016/014

April 5, 2016

TO COUNTY ASSESSORS:

STATE ASSESSMENT MANUAL

On March 30, 2016, the Board adopted and authorized publication of *State Assessment Manual*, following an extensive interested parties process. The *Manual* is posted on the Board's website at www.boe.ca.gov/proptaxes/ahcont.htm.

This revision of the *Manual* represents amendments to the March 2003 version. Important topics covered in the *Manual* include: state assessment jurisdiction, standard of value, the unit valuation concept, allocation of unitary value, and appeal of state assessments. Appendices address several other aspects of state assessment, including the Private Railroad Car Tax, property transactions and jurisdictional changes, the Board's system of property classification codes, a calendar of important state assessment dates, and pertinent constitutional, statutory, regulatory, and judicial citations.

If you have questions regarding this *Manual*, you may contact the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ John K. Thompson for

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:tl