



STATE BOARD OF EQUALIZATION
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Executive Director

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No. 99/61

TO COUNTY ASSESSORS:

ECONOMIC REVITALIZATION MANUFACTURING PROPERTY
LOCAL GOVERNMENT PROPERTY TAX REBATES

Revenue and Taxation Code section 5108, originally enacted in 1993, authorizes local governments to rebate some or all of the property tax revenue from "economic revitalization manufacturing property," as defined. SB 943 was recently enacted to extend the sunset date for this provision to January 1, 2003.

Assessors' offices often receive questions about implementation of the rebate program. It should be understood, however, that this program is not a function of the assessor's office, but rather the governing body of the participating local agency. Accordingly, assessors should refer questions about the program to local agency staff.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

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