



STATE BOARD OF EQUALIZATION  
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Executive Director

No. 99/86

December 27, 1999

TO COUNTY ASSESSORS:

SPECIAL TOPIC SURVEY  
ASSESSMENT COORDINATION BETWEEN REAL PROPERTY AND BUSINESS  
PROPERTY DIVISIONS ON TENANT IMPROVEMENTS

A questionnaire for a special topic survey on assessment coordination was mailed to all county assessors on August 11, 1999. The enclosed report represents a compilation of data received from the 46 assessors that provided responses to the questionnaire. The report, *Special Topic Survey, Assessment Coordination Between Real Property and Business Property Divisions on Tenant Improvements*, was approved by the Board on December 9, 1999.

This document will be posted on the Board's Web site at [www.boe.ca.gov](http://www.boe.ca.gov). Additional hard copies are also available from the Policy, Planning, and Standards Division at (916) 324-4019.

Board staff wishes to express their appreciation to all county assessors who participated in this project. Their efforts contributed greatly to the project's success.

Sincerely,

/s/ Harold M. Hale for  
Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:BEF:cg  
Enclosure