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. 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:BFE:cg
Enclosure