



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

Assessment Standards Division  
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KATHLEEN CONNELL  
Controller, Sacramento

May 8, 1996

E. L. SORENSEN, JR.  
Executive Director

No. 96/30

**TO COUNTY ASSESSORS AND  
COUNTY ASSESSMENT APPEALS BOARDS:**

**THE USE OF ASD INTERNAL GUIDELINES**

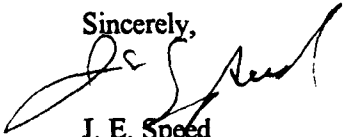
The Assessment Standards Division's (ASD's) internal guidelines, formerly known as Policies and Procedures, were developed by ASD to provide staff with guidelines to follow when sampling the counties' local assessment rolls. It is ASD policy that all ASD auditor appraisers and real property appraisers adhere to the internal guidelines unless they have support for variance from these guidelines.

The primary purpose of any distribution of Assessment Standards Division internal guidelines to county assessors was to notify assessors of the guidelines ASD staff follows when sampling county local assessment rolls. In some cases, such as the Schedule for Economic Lives of Machinery and Equipment (formerly known as Policy and Procedures No. 10), it was provided to county assessors as a guide of economic lives to use if an assessor had insufficient information or staffing to develop local estimates of appropriate economic lives. The economic lives provided in what was previously known as Policy and Procedures No. 10, and any subsequent revisions, were based on the knowledge and experience of ASD's auditor appraisers, opinions of assessors and their staffs, and information from various industry sources. In most cases they were not based on actual studies of the average service lives of any of the listed groups of equipment.

County assessors are not required to follow the internal guidelines issued for ASD staff. Internal guidelines do not have the authority of a Property Tax Rule, Letter To Assessor, or Assessors' Handbook because they are not reviewed and approved by the elected Board of Equalization Members. They were developed for use by ASD staff throughout the state for typical situations and may not represent the best available local information for a specific appraisal question.

ASD's internal guidelines are not to be cited as an authority in assessment appeals hearings. An assessment appeals case should be decided by applying the appropriate property tax statutes, regulations, court rulings, and sound appraisal practice to the pertinent information available for the situation in dispute.

If you have any questions, please contact our Technical Services Section at (916) 445-4982.

Sincerely,  
  
J. E. Speed  
Acting Deputy Director  
Property Taxes Department

JES:rf



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