



STATE BOARD OF EQUALIZATION

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79/75

April 16, 1979

TO COUNTY ASSESSORS:

SITUS OF LINEN SUPPLY

We have become aware that some counties are using different criteria in determining the situs of linen supplies.

Where a linen supply company is operating totally intrastate, we believe Property Tax Rule 205 (a) indicates that situs is the place where the linen is returned for cleaning. We understand a few counties have rejected this. They are assessing the average amount of linen supplies in their county even though the linen is returned to a business location in another county for cleaning. Assessing movable property on the basis of "average presents" has been upheld by the courts where two or more states were involved; however, it is our view that situs must be determined under Rule 205 (a) where the movement is solely between counties within this state.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

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