



## STATE BOARD OF EQUALIZATION

1000 N STREET, SACRAMENTO, CALIFORNIA  
 BOX 1799, SACRAMENTO, CALIFORNIA 95808)

916/322-2323

February 17, 1978

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 First District, San Francisco

IRIS SANKEY  
 Second District, San Diego

WILLIAM M. BENNETT  
 Third District, San Rafael

RICHARD NEVINS  
 Fourth District, Pasadena

KENNETH CORY  
 Controller, Sacramento

DOUGLAS D. BELL  
 Executive Secretary

TO ALL COUNTY ASSESSORS:

We have recently been advised by our legal staff that the Board has no statutory authority to grant exemptions from taxation on state-assessed property where Lessors' Exemption Claim form must be filed. This power lies with the several county assessors. Therefore, we have instructed state assessees to file 1978 Lessors' Exemption Claim forms with the assessor of the county in which the property lies. We have also requested that they file a copy of their exemption claim with the Board.

We ask that each assessor receiving an exemption claim relating to state-assessed property act upon such claim in the same manner as he would act upon claims relating to locally assessed property. We also ask that each assessor receiving such a claim forward a copy of the claim to the Valuation Division of the Board, stating whether the claim has been granted or denied, in whole or in part.

Thank you for your assistance in this matter. We do not anticipate any administrative problems as there are very few properties assessed by the Board that qualify for exemption. If you have any questions, please contact me.

Sincerely,

NEILON M. JENNINGS, Chief  
 VALUATION DIVISION

NMJ:jb

bc: Mr. Abram Goldman  
 Mr. Walter Senini  
 Mr. Jack Eisenlauer