



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-4982

GEORGE R. REILLY  
First District, San Francisco  
ERNEST J. DRONENBURG, JR.  
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  
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,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief  
Assessment Standards Division\_

VW:do