



STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT

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Executive Director

No. 2000/042

August 1, 2000

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

ASSESSORS' HANDBOOK SECTION 511,
ASSESSMENT OF MANUFACTURED HOMES AND
MANUFACTURED HOME PARKS

Staff of the Board's Property Taxes Department will be developing Assessors' Handbook Section 511, *Assessment of Manufactured Homes and Manufactured Home Parks*. This new handbook section will revise and combine two former handbook sections: AH 511, *Assessment of Manufactured Homes*, and AH 512, *Assessment of Manufactured Home Parks*. In order to make this review/revision process comprehensive, we are seeking suggested topics for inclusion in the handbook section from all interested parties.

When the Property Tax Committee work plans for next year are finalized, a list specifying all key dates for this project will be posted to the Board's Web site. The project will include the following phases:

- Drafting the handbook section and soliciting comments on the text of the draft from interested parties (estimated winter/spring of 2001);
- Meeting with interested parties to discuss alternative text and controversial issues (estimated summer of 2001); and
- Presenting the handbook section to the Property Tax Committee for resolution of any outstanding issues and adoption of the handbook section by the Board (estimated fall of 2001).

Interested parties should submit suggestions and comments by September 29, 2000 to Sherrie Kinkle in the Property Taxes Department, Policy, Planning, and Standards Division. Ms. Kinkle may be reached at (916) 322-2921, email skinkle@boe.ca.gov, fax number (916) 323-8765.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:sk