



STATE BOARD OF EQUALIZATION  
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Executive Director

April 9, 2003

No. 2003/028

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

STATE ASSESSMENT MANUAL

Enclosed is a copy of the updated *State Assessment Manual* which was adopted by the Board on March 26, 2003. The manual describes the principles and procedures used by the Board in the assessment of state-assessed property. It is designed to assist Board staff, state assessees and their representatives, county assessors and their staffs, and others with an interest in state-assessed property.

The *State Assessment Manual* is available on the Board's Web site at [www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm). Copies are also available on diskette upon request to the Assessment Policy and Standards Division at (916) 445-4982.

Board staff wishes to express their appreciation to all parties who participated in the update of this manual. Those efforts contributed greatly to the success of this project.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure