



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2015/030

May 15, 2015

TO COUNTY ASSESSORS, COUNTY COUNSELS,
STATE ASSESSEES, AND OTHER INTERESTED PARTIES:

STATE ASSESSMENT MANUAL

Board staff has initiated a project to revise the *State Assessment Manual*. This manual describes the principles and procedures used by the Board in the assessment of state-assessed properties. Topics covered in the manual include state assessment jurisdiction, standard of value, the unit valuation concept, allocation of unitary value, and appeals of state assessments.

The revised draft of the *State Assessment Manual* is posted on the BOE website at www.boe.ca.gov/proptaxes/sam_timeline.htm. Interested parties are encouraged to participate in the revision process. Please provide suggested language changes or additions in the form of alternative text. Identify the page and line number for all changes. Proposed changes/additions will be accepted until June 30, 2015 and should be submitted to Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or sent to the above address.

After reviewing comments received from interested parties, the project will proceed as follows:

- Staff will distribute an agenda matrix summarizing proposed changes to the draft.
- If necessary, staff will meet with interested parties to discuss the proposed language for the manual.
- The Board's Property Tax Committee will hear any unresolved issues.

All documents regarding this project will be posted to the project webpage at www.boe.ca.gov/proptaxes/sam_timeline.htm. If you have questions or comments regarding this project, you may contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:sk