Expanded Index
For the
Property Taxes Law Guide

March 2016

***Purpose**:* This index is intended to be a comprehensive supplement to the State Board of Equalization (BOE) *Property Taxes Law Guide* (PTLG), Volumes 1 and 2, and includes references to selected Letters To Assessors, Attorney General Opinions, certain BOE annotated letters, court cases, and other assorted citations. References listed for a topic that are not in the PTLG are noted as such, or the reference is placed in [brackets].

Abbreviations: Abbreviations are defined in the last section of this index.

Errors and corrections: Any errors or suggested additions should be reported to the State Board of Equalization, Property and Special Taxes Department, County-Assessed Properties Division, P.O. Box 942879, MIC 64, Sacramento, CA 94279-0064. If a topic is not found where you expected it to be, let us know and we will consider it for future editions.

Additional reference cites:

Letters To Assessors (LTAs): http://www.boe.ca.gov/proptaxes/ltacont.htm

Assessors' Handbook Sections (AH): http://www.boe.ca.gov/proptaxes/ahcont.htm

Annotated Legal Opinions (ALOs): http://www.boe.ca.gov/proptaxes/annocont.htm

Property Tax Rules: http://www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html

Special Topic Assessment Practices Survey Reports: http://www.boe.ca.gov/proptaxes/sptscont.htm

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February 5, Account to Auditor for Money Collected - V2-R&T 2616
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Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn
Mobilehomes on - LTA 81/54
Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Const, *Humble Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co*. 23 Mar '64 USCC, 10 USC 2667 (e) - LTA 77/110, 81/054
Federal Deposit Insurance Corporation, as Taxable Entity - LTA 94/27, *Lowry v .FDIC*
Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
Federal Home Loan Bank Board (*Renamed Federal Housing Finance Board*) - R&T 439.2
Federal Housing Administration, Taxation of foreclosed Property - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
Federal Housing Finance Board (new name for Federal Home Loan Bank Board) - R&T 439.2
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Taxation of FHA repossessed homes - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/012, 78/003
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$20 or Less, Penalties, License Fees, Collection of - V2-R&T 2611.4
$250 or less, Owing to State, Agencies may Refrain from Collecting – [Gov 13943.2]
Access to Transfer List, $10 - R&T 408.1
Aircraft Landing Fees as PI - *United Airlines, Inc. v. San Diego*
Appeals, HOX, Private Vendor Filing Charge not to be collected until filing complete – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
Appeals, for Filing HOX, by Vendor, Restrictions on – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
Application, for Separate Parcel Valuation - V2-R&T 4151
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Cancellation, Historical Property Contract - V2-Gov 50286
Change in Ownership Forms - R&T 480.3
Charged by BOE, Revenue District Boundary Changes - V2-Gov 54902.5
Collection of, Railroad Car Tax Warrants - V1-RRCar 11503
Collection of, $250 or less, State Agencies may Refrain from Collecting - [Gov 13943.2]
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Determination, Trailer Coach Vehicle License - V1-VEH 10752.1
District Boundary Changes, Revenue District, Charged by BOE - - V2-Gov 54902.5
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For,
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Copies of Public Records, to be Provided at Direct Cost of Dup. - [Gov PRA 6256, 6257]
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Fees, For (Cont.)

Failure to File PCOR, not Applicable to Non-Resident - R&T 480.3
Filing Appeals, Restrictions on Vendors and written Statements - R&T 80.1; V2-B&P 11319

Maps/Statements, BOE, for Redevelopment Agency - V2-H&S 33328.4
Record Copies, State-Assessed Property - V1-HPR 5083
Revenue District Boundary Changes, Charged by BOE - V2-Gov 54902.5
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Franchise Fee Expense, Cable TV COS to Include - R&T 107.7(e)
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General Provisions, Trailer Coach Vehicle License - V1-VEH 10766-10770
HOX Appeals, Private Vendor Filing Charge not to be collected until filing complete - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), 3005
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In Lieu, P.E.R.S. Property - V2-Gov 7510, LTA 2014/032
In Lieu, Wetlands Bank Site, As Public Entity - [F&G 1775 et seq. of Sec 2]
Inspection of Transfer List - R&T 408.1
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LCA/Open-Space Land Contract Cancellation, Etc - V2-Gov 51287
Less than $20, Counties may Refrain from Collection - V2-R&T 2611.4
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List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
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Delinquent Redemption List - V2-R&T 4104.3
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Exemptions, Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
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Classification - Rule 122.5, *(See Fixtures, & Classification)*
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Examples - Rule 122.5(e) (*See Instructions to Form BOE-571-L*)
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Intent of Owner - Rule 122.5(e)
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[*Brackets*] - Indicates a reference not located in the PTLG
AB - Assembly Bill
ACA - Assembly Constitutional Amendment
Addn. - Addition
Adj. - Adjust, or Adjustment
Admin. - Administrative, Administration
AH - Assessors' Handbook
ALO – Annotated Legal Opinion
Assmnt. – Assessment
B&C - Bank and Corporation Tax Laws, Blue Tab section, V1
B&P – Business and Profession Code, Gold Tab section, V2
Bd. - Board
BIX - Builder's Inventory Exclusion (R&T section 75.12, New Construction Exclusion)
BLM - Bureau of Land Management
BPC – Business and Professions Code
BPS - Business Property Statement
BYT - Base Year Transfer
BYV - Base Year Value
CAC - California Constitution, V1
C.A.C. - California Administrative Code, Hearing Procedure Rules (HPR-V1)
CAO - County Assessors Only letter
CC - Commercial Code
CCPI - California Consumer Price Index
Cert. - Certificate, Certified, or Certification
CIO - Change in Ownership
COS - Change in Ownership Statement
Civ - Civil Code, Gold Tab section, V2
Co. - County, or company
Coop. (Co-op.) - Co-operative
Condo. - Condominium
Corp - Corporations Code, Gold Tab section, V2
CP - Civil Proceedings (Code)
CSU - California State University
Dept. - Department
Dist. - District
DMV - State Department of Motor Vehicles
Doc. - Document(s), or Documentary
DTTA - Documentary Transfer Tax Act, Blue Tab section, V1
ED - Education Code, Gold Tab "Other Code" section, V2
EDP - Electronic Data Processing
ELEC - Elections Code
Est. - Estimated
Et seq. - Et Sequitor; and following in sequence
Et ux - and wife (or spouse)
Etc. - Et Cetera; and other similar things
EX - Exemption
Exempt - Exempt or Exemption
F&A - Food & Agriculture Code (Not in PTLG)
F&G - Fish and Game Code
FCV - Full Cash Value
FMV
Fn. (or fn) - Footnote
GITF - Geographic Information Task Force
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Ltr. - Letter
Max. - Maximum
Min. - Minimum
MUD - Municipal Utility District
NC – New Construction
O&G - Oil & Gas
ORE - Office of Real Estate Appraisal (CA Department of Transportation)
Org. - Organization
PCOR - Preliminary Change in Ownership Statement
PIT - Personal Income Tax; Personal Income Tax [R&T Codes], Blue Tab section, V1
Pers. - Personal
PERS - Public Employees Retirement System
PI - Possessory Interest
PRA - Public Record Act, Govt. Code (Not in PTLG)
PRC - Public Resources Code, Gold Tab section, V2
PRCT - Private Railroad Car Tax Law, Blue Tab section, V1
Prelim. - Preliminary
Prep. - Prepare, or Preparation
Prop. - Property; Proposition
PTLG - Property Taxes Law Guide
PUC - Public Utilities Code (Not in PTLG)
PUD - Planned Unit Development
Pvt. - Private
R, (R) - Repealed
R&T - Revenue & Taxation Code; V1 if not otherwise indicated; V 2 if specified
Re: - In reference to, in regards to
Rehab. - Rehabilitation
Rev. - Revenue
RP - Real Property
RR - Railroad
RR CAR - Private Railroad Car Tax Law, Blue Tab section, V1
Rule - Property Tax Rules of State Board of Equalization, Purple Tab, V1
S&H - Streets & Highways Code, Gold Tab section, V2
SB - Senate Bill
BOE - State Board of Equalization
SCA - Senate Constitutional Amendment
Sec - Secured, or Section
SECTION 11 - Section 11 of Article 13 of the California Constitution
Sep. - Separate
SFR – Single-Family Residence
STATS – 1. Supplemental Acts (statutes of specified years), Pink Tab section, V2
2. Validation Acts of Tax Agencies, Pink Tab section, V2
Supp. or supl. - Supplemental
TEA - Tax Equity Allocation
Timber - Timber Yield Tax, Blue Tab section, V1
TPZ - Timber Production Zone
TRA - Tax Rate Area
TYT - Timber Yield Tax, Blue Tab section, V1
UC - University of California
USPAP - Uniform Standard of Appraisal Practice
USC - United States Code, Federal Law
V - Volume
V1 - Volume 1 of the Property Taxes Law Guide

Abbreviations Used in the Index (Cont.)

V2 - Volume 2 of the Property Taxes Law Guide
Val. - Value, or Valuation
VEH – 1. Vehicle Code Provisions, Gold Tab "Other Code" section, V2
2. Vehicle License Fees, Blue Tab section, V1
Vet(s). – Veteran(s)
Vol. - Volume
W/ - With
Water - Water Code, Gold Tab "Other Code" section, V2
XIII - Article 13 of the California Constitution, V1
XIIIA - Article 13 A of the California Constitution, V1