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## Assessors' Handbook (AH)

The Assessors' Handbook is a series of manuals developed by the staff of the Board of Equalization (BOE) in an open process. The objective of the Assessors' Handbook is to give county assessors, their staff, and other interested parties an understanding of the principles of property assessment and real and personal property appraisal for property tax purposes. Additionally, the Assessors' Handbook presents the BOE staff's interpretation of rules, laws, and court decisions on property assessment.

In attempting to relate the advice or guidance provided in the Assessors' Handbook, care must be taken to ensure that the advice has not been superseded by subsequent legislative or administrative action, court decisions, or reconsideration of staff's position. Following advice provided in the Assessors' Handbook is not reasonable reliance upon written advice for purposes of obtaining relief from a failure to pay tax, interest, and/or penalty. In any instance where there is an inconsistency between a statute or regulation and an Assessors' Handbook section, statutory or regulatory law is controlling.

Copies of Assessors' Handbook Sections are available by submitting the following:

→ [BOE-663-AH, Purchase Order For Assessors' Handbook Sections](#)

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