"Billboards present a special valuation challenge beyond the three approaches to value. They may be considered personal property for some purposes and real estate for others. Since rulings have gone both ways in different tribunals, the assessor is left to rely on state laws and court cases. Some state laws dictate what approach is to be used to value billboards. The assessor should thoroughly research the laws governing billboard in his or her jurisdiction before beginning the arduous task of valuing them."


Articles & Books in LibraryLink Catalog


### Online Reports and Articles

**Assessment of Billboards**, by the New Jersey Division of Taxation, 2005.

**Billboard cost factors: Off-premise outdoor advertising**, by the Oregon Department of Revenue, Property Tax Division, October 2009, 11 pp.


**Guidelines for the assessment of billboard properties**, from the California State Board of Equalization, Property and Special Taxes Department, 2002.


### Websites & Software

**Advertising Page**, includes lists of billboard manufacturers and agencies.

**Billboard Value Calculator** in an Excel Spreadsheet, by the State Tax Commission of Missouri.

**Clear Channel Outdoor**, the world’s largest outdoor advertising company with market locations in over 50 countries. Includes vocabulary list and information about their billboard locations.
**International Sign Association**, a 2,300 member trade association that reports trade statistics on this site in the “Industry Resources” section. Also includes a glossary of billboard terms.

**Outdoor Advertising Association of America, Inc.** (OAAA). The OAAA is a trade association with more than 1,000 companies as members, which equals more than 90 percent of industry revenues. Their Legislative and Regulatory Center provides some useful tax information.

**OutdoorBillboard.com**, a site that lists billboards for sale across the country.

**SignValue**, includes a glossary, DEC calculator, state links for all states, and lists of digital display LED manufacturers, outdoor advertising companies, billboard fabricators, outdoor associations, and government associations.

[Suggest a Resource]