



**Sacramento County  
Office of the Assessor**

Christina Wynn, Assessor  
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**Administration**

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April 2, 2021

Glenna Schultz  
California State Board of Equalization  
Property Taxes Department  
P.O. Box 942879  
Sacramento, CA 94279-006

Re: Proposed Tax Rule 462.520

Dear Ms. Schultz

I am writing to both commend the staff for the initial draft rule for implementing the intergenerational portion of Proposition 19 and to make a few recommended changes or suggestions.

1. The last sentence in (a) (2) on Page 3 states, "If another eligible transferee qualifies for the exclusion within one year, the exclusion shall not be removed." Please clarify that all eligible transferees must be listed on the original Claim for Reassessment Exclusion Form and no additional claim form filings are required for another eligible transferee to satisfy the requirement that the property is continuing as the family home.
2. Please remove the sentence, "Child must file a claim for refund to receive a refund", from Examples 10, 11, and 12 on pages 10 and 11.

R&T 5096 provides taxes paid shall be refunded if one of the conditions specified therein exists. The hypothetical tax payment and delayed exemption/exclusion claim filing situations described in examples 10, 11 and 12 in proposed Tax Rule 462.520 do not fit under any of the express conditions for a refund under R&T Code 5096.

R&T 5097 states a refund order, "shall not be made, except on a claim" that meets the procedural criteria, specified in that section. This means that filing a claim is a prerequisite for a refund under R&T 5097.

Notwithstanding sections 5096 and 5097, R&T 5097.2 states any tax paid "may be refunded" if, "(c) The amount paid exceeds the amount due on the property as the result of corrections to the roll or cancellations after those taxes were paid."

It is thus possible for a county auditor to process a refund under R&T Code section 5097.2(c) without a formal filed claim from the taxpayer. We therefore, request that the sentence at the end of Examples 10, 11, and 12, "Child must file a claim for refund to receive a refund" be removed.

Thank you for your consideration and much thanks to the Board of Equalization's staff for their proactive collaborative partnership with California Assessors. The resulting draft rules, guidance, and public information have been very helpful to this office and all taxpayers.

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Sincerely,



Christina Wynn,  
Assessor

cc: Ernest Dronenburg, Assessor, San Diego County, CAA President  
Tom Bordonaro, Assessor, San Luis Obispo, CAA Chair Ad-Hoc Committee on Prop.  
19 Implementation California Assessors  
David Yeung, Deputy Director, Property Tax, Board of Equalization  
Members, Board of Equalization