

From: [Dibby Green](#)
To: [Schultz, Glenna](#)
Subject: Property Tax Rule 462.040 Change in Ownership - Joint Tenancies
Date: Thursday, December 27, 2012 7:35:04 AM

Dear Ms. Schultz,

I have read LTA 2012/052 and the revised proposed changes to Rule 462.040. All my previously-expressed concerns are well satisfied and the re-write clarifying the examples is very well done. They are very clear. I have only small notes for consideration:

Example 10 (former 7-3): I think the purpose is to show that C as RDP of A is treated as an original co-owner even when the transaction is one in which A (original co-owner) goes off title, because C gets the interest from A. Because B's role is silent, it made me pause to think through what the example is saying. My thought process: Was "A is an 'original transferor'" statement implying that B was not? (When clearly B is.) Was the example saying no change in ownership because C is original co-owner and remains on title? Or was there no change in ownership because B, an original co-owner, remained on title? This was the thought process. My answers are that the result is the same whether B should be or shouldn't be an original co-owner, and the question is not *per se* addressing a change in ownership but merely identification of C as an original co-owner. So my suggestion is that it could possibly be an even clearer example if it remained solely focus on the C becoming an original co-owner and cut off these possible rabbit trails I went down. It might also be even more clear to make the change in ownership result explicit. Suggested modification would be to begin with, "A transfers to A and B as joint tenants. A is an 'original transferor.'" Then the rest of the example as given. Add at the end: "There is no change in ownership because C, as original transferor, remains on title."

Example 13 (formerly 10): The initial sentence parallels Examples 14, 15 and 16. My suggest that it could be even clearer if the sentences that A and B are original transferors and C and D are other than original transferors given in Examples 14, 15 and 16 were also added to Example 13.

Thank you so much for helping to make these rules clearer.

Sincerely,

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