



CALIFORNIA ASSOCIATION OF REALTORS®

April 29, 2022

State Board of Equalization  
Attn: Michael Crook, Senior Specialist Property Appraiser  
MIC: 121, P.O. Box 942879  
Sacramento, CA 94279-0121

**RE: Response to Amendments to Proposed Property Tax Rule 462.520 & 462.540**

Dear Mr. Crook,

The California Association of REALTORS® (C.A.R.) thanks you for the opportunity to provide comments to the [amendments to Property Tax Rules 462.520 and 462.540](#).

C.A.R. requests that the Board consider incorporating examples to assist those charged with implementing the provisions of Proposition 19 and SB 539 (Hertzberg, statutes of 2022) in Proposed Property Tax Rule 462.520 & 462.540 specifically relating to the following two provisions:

**1. Property Tax Rule 462.520 – add example under subparagraph (f) titled: “Filing”**

Subparagraph (f) provides a few examples of the circumstance where the homeowner exemption is filed within one year of the change of ownership. However, it fails to provide any example in which the homeowner exemption is filed late, even though this is exactly the circumstance that is described by the proposal under subparagraph (f)(1)(B).

**2. Property Tax Rule 462.540 – add example under subparagraph (f) titled: “Multiple Owners”**

Subparagraph (f) explains that tax relief is available even where there are multiple owners of the original primary residence but does not offer any examples. This subparagraph would also greatly benefit from an example illustrating the practical implementation of these rules, especially an example for subparagraph (f)(1).

C.A.R. respectfully requests you amend the proposed rules as discussed above.

Please feel free to reach out to me at [vanessac@car.org](mailto:vanessac@car.org) or 916-492-5200 if you have any questions regarding our comments.

Thank you,

Vanessa L. Chavez  
Legislative Advocate



REALTOR® is a registered mark which identifies a professional in real estate who subscribes to a strict Code of Ethics as a member of the NATIONAL ASSOCIATION OF REALTORS®

