

Crook, Michael

From: Cogburn. Linda
Sent: Friday, August 19, 2022 10:43 AM
To: Crook, Michael
Subject: [External] Response to LTA 2022/037; Comments on proposed rule amendments on Tax Rules 462.520 and 462.540

Dear Mr. Crook,

In response to LTA 2022/037, titled, "Property Tax Rule 462.520 and 462.540," where the Board of Equalization is encouraging comments to finalize the emergency rules that were promulgated on July 18, 2022, Sacramento County (34) has three requests:

1. That supplemental/non-supplemental requirements be added to examples in the proposed amendment to Tax Rule 462.520, Exclusion from Change in Ownership - Intergenerational Transfers, when full or partial exclusion removal is required.
2. That a time reference be added to the removal language, in the proposed amendment to Tax Rule 462.520, giving counties direction as to how much time should be allowed after an heir moves out and the county notifies them that the exclusion is going to be removed to when the exclusion is actually removed.
3. The proposed language of Rule 462.540(c)(16) is confusing. Adding "substantially damaged or destroyed by misfortune or calamity" to the Rule goes beyond what is covered in California Constitution Article XIII A Section 2.1 which only refers to wildfire and natural disaster caused damage. Can you please state the intent of adding this language?

Thank you for the opportunity to submit comments to these proposed rules.

Best Regards,

Linda Cogburn

Linda Cogburn
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