

**COMMENTS ON
EMERGENCY AMENDMENTS TO PROPERTY TAX RULE 462.520**

No.	SOURCE	COMMENT	SBE STAFF RESPONSE
1	Vanessa Chavez, California Association of Realtors	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).	Example 15 added.
2	California Assessors' Association	Addition of five examples.	Examples 9, 10, 15 and 16 added. Example X-1 covered by existing Example 10 and not added.

**COMMENTS ON
EMERGENCY AMENDMENTS TO PROPERTY TAX RULE 462.520
SUBMITTED TO THE OFFICE OF ADMINISTRATIVE LAW DURING THE 5-DAY COMMENT PERIOD**

No.	SOURCE	COMMENT	SBE STAFF RESPONSE
1	Kelley Anne Moreno	Ms. Moreno wrote to express a concern with the timing of the Intergenerational Transfer Exclusion and the request to add a one-time extension of time to file the exclusion claim form.	The exclusion claim form filing timelines are explicitly set forth in Proposition 19 and RTC section 63.2, and cannot be changed by regulation.