

**COMMENTS ON AMENDMENTS TO PROPERTY TAX RULE 462.540
RECEIVED DURING THE CERTIFICATE OF COMPLIANCE/REGULAR RULEMAKING
INTERESTED PARTIES COMMENT PERIOD**

No.	SOURCE	COMMENT	SBE STAFF RESPONSE
1	Linda Cogburn Sacramento County	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?	Subd. (c)(16) is consistent with section 2.1. It does not create a new substantive right for transfers after a misfortune or calamity. It merely defines the phrase “substantially damaged or destroyed by misfortune or calamity” for purposes of determining the full cash value of property for which a transfer is being claimed under an authorized condition.