

BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 4. Equalization by State Board
Article 4. Change in Ownership and New Construction

§ 462.520. Change in Ownership – Intergenerational Transfers.

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(e) DEFINITIONS. The following definitions govern the construction of the words or phrases used in this section.

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(11) "Principal residence" means a dwelling that is eligible for a homeowners' exemption or a disabled veterans' exemption as a result of the transferor's or transferee's ownership and occupation of the dwelling. "Principal residence" includes that portion of the land underlying the residence that consists of an area of reasonable size that is used as a site for the residence.

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(B) A principal residence shall include an accessory dwelling unit or junior accessory dwelling unit in its appraisal unit if the accessory dwelling unit or junior accessory dwelling unit is not separately alienable from the title of any other dwelling unit on the property and the eligible transferee occupies one of the structures as their primary residence.

(i) "Accessory dwelling unit" has the same meaning as defined in subdivision ~~(j)(1)(a)~~ of section ~~65852.26~~66313 of the Government Code.

(ii) "Junior accessory dwelling unit" has the same meaning as defined in subdivision ~~(h)(1)(d)~~ of section ~~65852.22~~66313 of the Government Code.

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Note: Authority cited: Section 15606, Government Code. Reference: Article XIII A, Section 2.1, California Constitution; and Sections 60 and 63.2, Revenue and Taxation Code.