



(916) 445-4588

August 15, 1980

Handwritten signature

Mr. Raymond L. Jerland
Assistant Assessor
County of Humboldt
Eureka, California 95501

Dear Mr. Jerland:

In your letter of August 8, 1980, you ask our opinion if it is correct to allow the homeowners' exemption to an occupant of property who owns a life estate interest in public-tax exempt property.

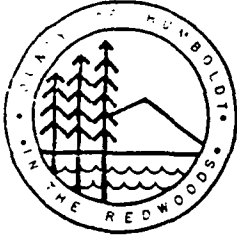
You are correct in allowing the homeowners' exemption in the situation described above.

Very truly yours,

Glenn L. Rigby
Assistant Chief Counsel

GLR:sfg

bc: Mr. Gordon P. Adelman
Mr. Robert H. Gustafson



COUNTY ASSESSOR
COUNTY OF HUMBOLDT
EUREKA, CALIFORNIA 95501 PHONE (707) 445-7276

August 8, 1980

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G. A. LEGAL

Mr. Glenn Rigby
Assistant Chief Counsel
State Board of Equalization
P. O. Box 1799
Sacramento, CA 95814

Dear Glenn:

We have a question regarding Homeowner's Exemptions on public land. According to State Board of Equalization Letter 75/61, a home you own in fee situated on Public-Tax Exempt property is eligible for the Homeowner's Exemption. Also, in that same letter an occupant of property who owns a Life Estate in that property is eligible for the homeowner's exemption.

Our questions is: Are we correct in allowing the Homeowner's Exemption to an occupant with a Life Estate interest in Public-Tax Exempt Property. This is their home and they have sold the remainderman to the Save-The-Redwood League who in turn deeded the remainderman to the State of California.

Thank you for your prompt answer.

Very truly yours,

RAYMOND J. FLYNN, ASSESSOR

Raymond L. Jerland, Assistant Assessor

RLJ/th