

**From:** Roberta J. Robinson  
**Sent:** Friday, September 13, 2019 1:26 PM  
**To:** Schultz, Glenna  
**Cc:** Kelly Reid; Daniel Wilson  
**Subject:** [External]Change of Ownership - Rescission Project

9.13.2019

Dear Ms. Schultz-

I have the following comment regarding the draft of the Letter to Assessors regarding Change in Ownership – Rescission Project: <http://www.boe.ca.gov/proptaxes/pdf/lta19030.pdf>

My suggested text is:

“For a mutual rescission, all parties to the contract must consent to the rescission. If one of the parties is deceased, then the consent of the representative of the deceased person’s estate shall be required for the mutual rescission. If the deceased person’s interest was owned by a revocable trust prior to death, then the consent of the successor trustee of the deceased person’s trust shall be required for the mutual rescission.”

In my opinion, the right to rescind is held by the grantor of the property, and the grantor does not lose legal status as a result of his or her death.

Sincerely,

**Roberta J. Robinson**  
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