



CALIFORNIA ASSESSORS' ASSOCIATION

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October 15, 2018

California State Board of Equalization
County-Assessed Properties Division
P.O. Box 942879
Sacramento, Ca. 94279-0064
Attn. Mr. David Yeung, Chief

Subject: Assessment of Community Land Trust Housing

Dear Mr. Yeung,

On behalf of the California Assessors' Association (CAA) I would like to thank you and you staff for your professionalism, in the execution of the above Interested Parties Process.

CAA is in agreement with the Staff proposed Alternative 1 language providing guidance on the assessment of Community Land Trust Housing. We agree that the proposed language recognizes the following:

- the assessor's constitutional and statutory duty to assess all property;
- evidence that the legislature did not ultimately intend for the value of the land and improvements together to be presumed to be the purchase price of the improvements alone;
- the rule in California that statutes ordinarily are interpreted as operating prospectively in the absence of a clear indication of a contrary legislative intent; and
- case law that interprets the difference between errors and do not involve the assessor's value judgement.

Please feel free to contact me in the event you have questions on this matter.

Sincerely,

Charles W. Leonhardt, President
Plumas County Assessor