

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA (PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080) Mr. Lawrence Augusta (916) 445-6493

First District, Hayward

DEAN F. ANDAL Second District, Stockton

CLAUDE PARRISH Third District, Torrance

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> KATHLEEN CONNELL Controller, Sacramento

E. L. SORENSEN, JR. **Executive Director** No. 2000/010

February 7, 2000

TO COUNTY ASSESSORS: COUNTY COUNSELS; ASSESSMENT APPEALS BOARDS, AND OTHER INTERESTED PARTIES:

> PROPERTY TAX RULES 466, VALUATION AND ENROLLMENT OF TREES AND VINES; 467, TAXABLE POSSESSORY INTERESTS; AND 470, ENFORCEABLY RESTRICTED PROPERTY

Following a scheduled public hearing on October 6, 1999, the State Board of Equalization repealed Property Tax Rules 466, Valuation and Enrollment of Trees and Vines; 467, Taxable Possessory Interests; and 470, Enforceably Restricted Property. The effective dates of the repeals are as follows: Rule 466 effective January 5, 2000; Rule 467 effective December 29, 1999; and Rule 470 effective January 12, 2000.

If you have any questions regarding these rules, please contact Mr. Lawrence Augusta (916) 445-6493.

Sincerely,

/s/ Mary Ann Stumpf for

Janice Masterton, Chief **Board Proceedings Division**

JM:MAS Enclosure