

October 24, 2019

Hello Glenna,

Sacramento County has one minor suggested edit.

We are in favor of the amendments and the examples added to Rule 462.500, they enhance clarity and consistency in administering the RTC section 68 base year value transfers for property taken by government action or eminent domain. <http://www.boe.ca.gov/proptaxes/pdf/lta19031.pdf>

Thank you and your team for your work on this project.

**Janet Lewis**

Chief Appraiser

Assessment Standards

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Attachment:

Change "which" to "that" in second sentence.

EXAMPLE ~~10-11~~: A and B each own an undivided 50 percent interest as joint tenants in a home ~~which~~ that is taken through eminent domain proceedings by the state. A purchases a replacement property which is comparable to the property taken. B contributes his share of the award or purchase price to a limited partnership ~~which~~ that owns a home which is comparable replacement property. A's relief ~~under this section~~ is limited to 120 percent of one-half of the award or purchase price of the property taken. B is entitled to no relief.