

From: Claudia Cunha <Claudia.Cunha@santacruzcounty.us>
Sent: Thursday, June 24, 2021 2:02 PM
To: Lin, Lawrence <Lawrence.Lin@boe.ca.gov>
Subject: [External] Proposal to adopt Property Tax Rule 462.520

Dear Mr. Lin,

I would like the proposed rule to address the following questions.

(a)(1)(A) of the proposed rule requires the eligible transferee to file a Homeowners' or Disabled Veterans' exemption within one year of the date of transfer. Will the exclusion be denied if the claim is not filed timely?

(a)(2) requires that the real property must continue to be the principal residence or the family farm of an eligible transferee. It allows another eligible transferee to qualify for the exclusion within one year of the property no longer qualifying as the principal residence of the previous eligible transferee. If the exclusion lapses, can it be regained at a future date or is the exclusion extinguished if it lapses?

Sincerely,
Claudia Cunha
Chief Deputy Assessor – Administration
Santa Cruz County Assessor
831-454-2473