STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064 916 445-4982 FAX 916 323-8765 www.boe.ca.gov



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March 8, 2007

RAMON J. HIRSIG Executive Director No. 2007/016

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPOSED PROPERTY TAX RULE 23.2, VALUATION OF INTERESTS IN PUBLICLY OWNED PORTS AND HARBORS

At the Board's June 30, 2005 Property Tax Committee meeting, proposed Property Tax Rule 23.2, *Valuation of Interests in Publicly Owned Ports and Harbors*, was introduced and forwarded to the interested parties process for review. Subsequently, in June 2006, the proposed rule was removed from the Property Tax Committee agenda. Therefore, proposed Property Tax Rule 23.2 is no longer being considered by the Board.

If you have questions regarding this former project, you may contact Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or at 916-322-2921.

Sincerely,

/s/David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department

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