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No. 2006/031

July 26, 2006

TO COUNTY ASSESSORS:

REPEAL OF PROPERTY TAX RULE 139

Effective July 11, 2006, Property Tax Rule 139, *Restricted Access as Damage Eligible for Reassessment Relief Pursuant to Revenue and Taxation Code Section 170*, was repealed.

On December 9, 2005, a Court of Appeal found that Rule 139 was inconsistent with the plain language of both Article XIII, Section 15, of the California Constitution, and subdivision (a)(2) of Revenue and Taxation Code section 170, as both of these provisions require that property be physically damaged to qualify for relief.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk