



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

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU
Fourth District, Los Angeles

JOHN CHIANG
State Controller

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

DJG:sk