

200.0300 BASE YEAR VALUE TRANSFER—GOVERNMENT ACQUISITION

200.0361 **Replacement Property—Comparable in Function.** Although the future zoning restrictions on, and the future uses of, the replacement property will change and be different from those of the replaced property, the properties are comparable if, at the time of the sale or exchange, the replaced and replacement properties had similar zoning restrictions and the taxpayer's actual and intended uses of the properties were similar. C 6/15/2001.

Control #226
CLD 2001-7
Update 2003-1