

450.0000 FRUIT, NUT TREE, AND GRAPEVINE EXEMPTION

[450.0001](#) **Grafting.** Property Tax Rule 131(e) contemplates and requires that trees or vines reach commercial production before a new four-year exemption can apply as the result of grafting. Then, only if the trees or vines are grafted so thoroughly so as to make them nonproducing should the exemption be restored, just as if the producing trees or vines had been replaced by nonproducing trees or vines. LTA 7/7/87 (No. 87/50).

[450.0002](#) **New Exemption Period.** Trees and vines damaged by the December 1990 freeze while they were in exempt status are afforded a new exemption period as of March 1, 1991, by the October 14, 1991 amendment to Revenue and Taxation Code section 211(a). The new exemption period applies for trees and vines damaged to the extent they require pruning to the trunk or bud union to establish a new shoot. The exemption period for qualified vines extends through February 28th 1994 and for trees through February 28th 1995. LTA 1/29/92 (No. 92/09).