

**From:** Pamela Pedroia [Pamela.Pedroia@yolocounty.org]  
**Sent:** Wednesday, May 23, 2012 9:27 AM  
**To:** Schultz, Glenna  
**Subject:** COO - Joint Tenancies

Hi Glenna

I am reading the COO Joint Tenancies Property Tax rule 462.040 amendments.

**Example 7-1.** When A dies I think it needs to clarify that it is a 100% change in ownership at that time.

**Example 9** When C & D transfer their interest to each other via trust interest doesn't that affect the j/t between A, B, C & D and create a 50% reappraisal? What would happen if either C or D dies wouldn't their interest just go to C or D as successor beneficiaries of the trusts?

**Pamela Pedroia**  
**Yolo county Assessor**  
**Supervising Assessment Technician**  
**(530) 666-8161**  
[pamela.pedroia@yolocounty.org](mailto:pamela.pedroia@yolocounty.org)