



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Executive Director

No. 2007/025

May 21, 2007

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPERTY TAX RULE 462.040,  
CHANGE IN OWNERSHIP – JOINT TENANCIES

In Letter To Assessors 2007/010 dated February 23, 2007, we advised of a petition from the California Assessors' Association (CAA) requesting that the Board initiate the rulemaking process to amend Property Tax Rule 462.040, *Change in Ownership – Joint Tenancies*. In a letter dated May 8, 2007, the CAA has requested that the petition process be delayed until September 1, 2007.

Accordingly, the interested parties process to evaluate the merits of the CAA petition for Property Tax Rule 462.040 is being delayed. You will be advised when the project is rescheduled.

If you have any questions regarding this project, you may contact Ms. Sherrie Kinkle at 916-322-2921 or at [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov).

Sincerely,

/s/Dean R. Kinnee for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk