

**From:** Claudia Cunha <[Claudia.Cunha@santacruzcounty.us](mailto:Claudia.Cunha@santacruzcounty.us)>

**Sent:** Tuesday, July 6, 2021 9:34 AM

**To:** Nanjo, Henry <[Henry.Nanjo@boe.ca.gov](mailto:Henry.Nanjo@boe.ca.gov)>

**Subject:** [External] Proposed Rule 462.540 Comment

Dear Mr. Nanjo,

I suggest language be added to part (g)(2) of the proposed rule to clarify that licensed mobile homes are not taxable and therefore do not qualify as an original primary residence. Also, if the replacement residence consists of a licensed mobile home and the land on which it is situated, 100% of the original primary residence's factored base year value will be transferred to the replacement residence's land.

Sincerely,

Claudia Cunha

Chief Deputy Assessor – Administration

Santa Cruz County Assessor

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